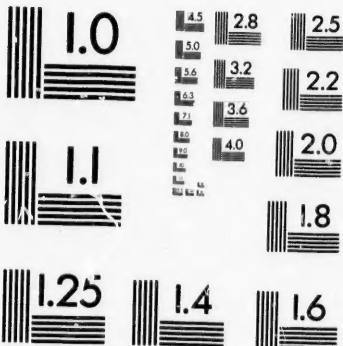


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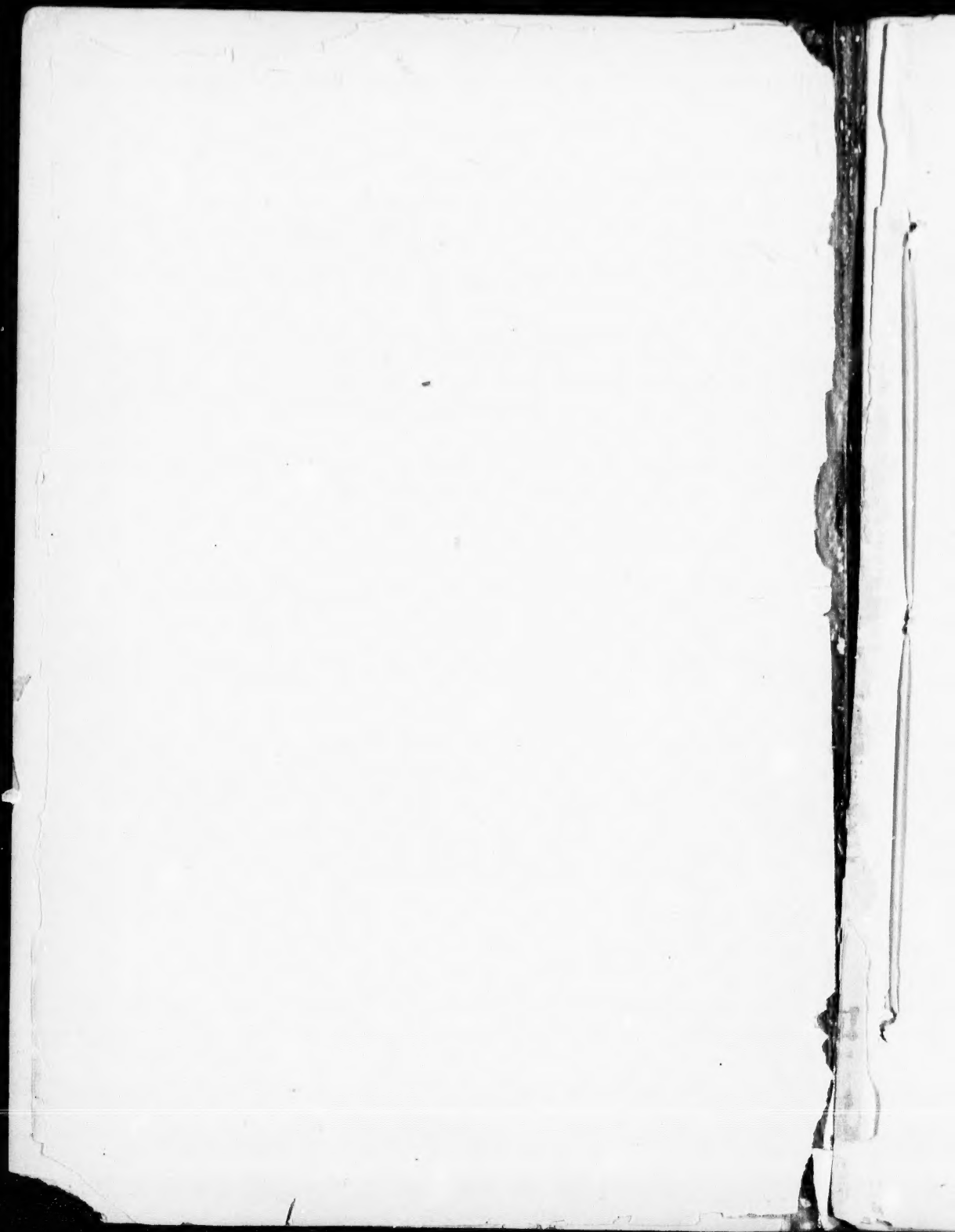


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Rochester, New York 14609 USA
(716) 482 - 3300 - Phone
(716) 288 - 5609 - Fax

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SPECIAL
AUDITORS' REPORT
AND APPENDIX

—FOR THE—

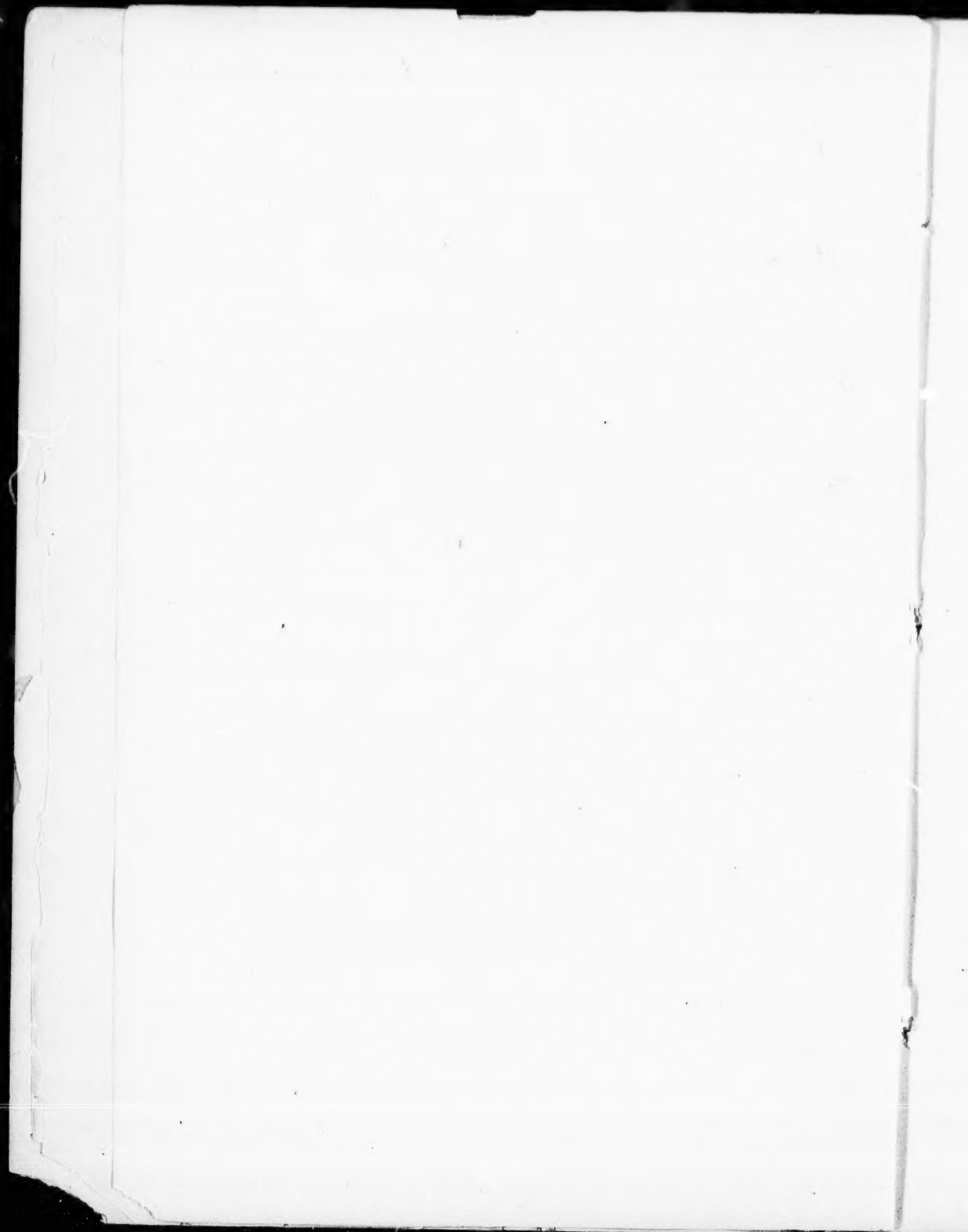
CITY OF WINNIPEG

—FOR—

1883.



WINNIPEG:
THE BISHOP ENGRAVING AND PRINTING COMPANY (LIMITED).
1884.



REPORT OF THE SPECIAL AUDITORS.

JUNE 9TH, 1884.

To His Worship the Mayor, and Council of the City of Winnipeg :

GENTLEMEN,—

After more than four months of continuous and uninterrupted labor, your Special Auditors have completed their investigations and beg to report as follows :—

The system of keeping the city accounts, or rather it should be said, the utter lack of system, which we found to exist, was astonishing for a city of this size, and with the duty imposed upon us to "audit" the accounts for a long series of years, the task was truly appalling.

We were given to understand that a strong desire existed on the part of the citizens to learn the result of a thorough investigation into the affairs of the corporation, and believing that we were acting in the best interests of the city, we did not allow ourselves to be discouraged in prosecuting our researches, the more so, as at an early stage in our work, we were lead to see the necessity for thoroughness on our part.

We have no hesitation in saying that with such a system as we could give the city, the certifying to the correctness of the intromissions of each officer, even for the period under consideration, could be accomplished in a month, in place of four, of course assuming that the accounts were correct which is always assumed in calling in auditors to verify them. We need scarcely add that system and order are great safeguards against error.

The books of the city are lamentably deficient. The exhibit is of little utility, either in connection with the city management, or for permanent record, and no provision whatever is made for current checks or annual audits.

In the chamberlain's ledger we were surprised to find that many of the accounts which may be considered permanent are annually written off when the books are closed. The permanent works of the city are not shown in continuous balances, as will be seen by a tri-annual balance sheet taken from the ledger (statement A). We were still more surprised to find that the only transactions in connection with the sinking fund entered in the ledger were the amounts annually credited to the fund and deposited in the Merchants' Bank Savings Bank, no record appearing in the books of how the fund stood, or of the withdrawals from the Bank for investment, or the deposits of principal and interest repaid on the investments up to Dec. 31st, 1882.

The assets of the city in so far as they consist of real estate, public works and chattels, are annually estimated by the city engineer. Some of the liabilities are only estimated. The ledger does not show the balance due at any time to the Board of School Trustees. Liabilities on property purchased or expropriated are not shown. The only bills payable entered in the ledger are those discounted in the Bank, which are entered up from time to time to make the bank account agree with the pass books. No bill book or debenture register has been kept. It is needless to state that the ledger should exhibit every liability and asset of the corporation, so that at any time it can be seen in what position the city stands financially. The analysis of the receipts and payments, in arranging the ledger accounts, should be such as to facilitate watching the interests of the city and guiding the council in the management of its financial affairs.

No system appears to have been given to the tax collector for the purpose of exercising a current check in providing for inspection and ready verification of his accounts, we had therefore a considerable amount of labor in connection with these accounts, more particularly with respect to the taxes of 1874-1875, the collection of which has been participated in by several different parties.

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In the police court no cash book has been kept. We have had to wade through over seven thousand (7000) docket papers and examine the clerk's register, and that of the chief of police as well, to gather what the city revenue was from this source, the labor of which can be better imagined than described.

There being only a partial index to the minutes of the council we have had to examine them for the entire period to ascertain the authorities for the financial transactions of the corporation, instead of being able to turn up the requisite minutes by a perusal of the index only.

For convenience, we preface the details of our report, with a summary of the results of our several investigations.

We find that in addition to the amounts reported by previous auditors—the following sums were due to the city at 31st December, 1882, as per statements attached.

Cheques entered up to expenditure (most of which are said to be not actually issued) for which there are no vouchers. To be accounted for in 1883 (see statement C. and explanation page 12)....		\$	3,915 86
Over payment of interest on debentures (statement page 15).....			2,308 00
H. M. Drummond—amounts advanced to him <i>in re.</i> board of works pay sheets included in amounts of cheques subsequently issued. Advances not refunded to the city (see statement D)	\$550 00		
Amounts received short credited in cash book (statement D.)	144 50		
Duplicate payments (statement D).	102 65		
Over payments (statement D).....	11 25		
Cheques to Sgt. Garland in excess of amount due him to 31st Dec., 1882. Not reversed at that date (statement D.)	83 33		
		\$	891 73
A. M. Brown—On cemetery account (statement F.)..	29 90		
On licenses (statement G.).....	20 00		
On police court errors (statement I.).....	328 47		
“ over charge in fees (statement J)	268 00		
		\$	646 37

A. Rutledge—Balance of police court fines and cost (statement K)	119 85	
J. S. Ramsey—1874 taxes (statement N)	192 65	\$ 119 85
J. S. Ramsey or Walker & Biggs—1874 taxes (statement O).....	199 30	
W. McDonald—1874 taxes (statement P)	168 87	
Ontario Bank—Interest short credited (statement R) .		738 37
Manitoba Investment Co.—Interest (statement X)....		1,214 15

In the statements will be found full explanations and references for each of the above items.

We call your attention to the fact that out of taxes prior to those of 1883, there should have been accumulated by way of sinking fund at 31st Dec., 1882, or as soon thereafter as the collections of 1882 taxes would permit the sum of \$89,373.88, in order to reach the required amount, on the maturity of the debentures by an equal annual sum, invested at six per cent. interest per annum, payable half yearly (see page 18). The sum set aside as sinking fund to 31st Dec., 1882, with accumulations of interest to that date amounted to \$52,580.80 as per statement. The fund was therefore short \$36,793.08.

Before the next meeting of the council we purpose preparing a short appendix to our report, showing how much the entire sinking fund on all debentures issued to present date should amount to, and the annual appropriations necessary.

REVENUE.

There are certain sources of revenue, the original receipts from which there are no means of checking, such as market fees, when not contracted for, receipts at the immigrant sheds, &c. We find however, that the amounts appearing in the books of the officers in charge as having been paid to the chamberlain, are acknowledged and accounted for by him. The amount named in the auditors' report for 1882, \$48.20, as due to the caretaker of the immigrant sheds, was duly paid to him before the close of the books for 1882, and was erroneously reported as due him.

The revenue of the City from all sources so far as it is practicable to check the same, has been duly accounted for from 1874 to 1882 inclusive with the exceptions involved in the statements submitted herewith.

EXPENDITURE.

We have carefully perused the minutes of the council during the years 1877 to 1882, inclusive, to ascertain what the expenditure was and with the following exceptions and over payments we find that the chamberlain has received due authority for the entire expenditure.

EXCEPTIONS.

Paid <i>vs.</i> Brooks lot 11, P. D. C.....	\$ 2,000 00
Minutes state	1,000 00
Paid Scott, lot 87, 88 and 89.	\$ 4,700 00
Minutes state	4,500 00

And over payment of interest on debentures.

We would however call your attention to the loose way in which advances made for payment of "discharged men," "fuel to be purchased," "freight to be paid" &c., are charged up at once to the appropriation they are eventually to come out of, instead of some special account till they are accounted for, by the officer to whom they are made. In many instances we have found that advances have been charged to one account and when refunded in whole or part have been credited to another, thus unduly swelling one account and reducing another, and in some instances these advances have been lost sight of altogether.

We have also found that there has been no satisfactory means adopted to prevent duplicate payments of accounts, several instances having come under our notice (statement D.), it would however involve an investigation into every item of every account paid to ascertain if more instances have actually occurred and at this late date it would be very difficult, even then to identify the items, as supplies of a similar nature are ordered for various departments.

Vouchers have been duly produced by the chamberlain for the entire expenditure, with the exceptions reported in statement C. The over payment of interest on debentures would seem to have been arbitrarily deducted by the bank from the credit to the city of the purchase money for the bonds (see page 15).

INTEREST.

We have carefully checked the interest accounts from 1877 to 1882 inclusive, and find the same correct, with the exceptions reported (see pages 17 and 18).

ASSETS.

The city solicitor has duly produced the title deeds for the real estate purchased by the city, and the mortgages in connection with the sinking fund as per his statement submitted herewith. The only exceptions being title deeds in connection with land expropriated and subsequently handed over to the Canadian Pacific Railway Company, including title to lots 44 and 45 still owned by the city. Cemetery property and land upon which the contagious diseases hospital is built.

We also attach statements of the Manitoba Investment Company duly signed certifying to the amount of securities held by that Company for the city at 31st Dec., 1882. We also obtained statements from them, which we annex to the other sheets showing the amounts received by the Company for investment and the repayments to the city, and after tracing all the intromissions, we find that the balance acknowledged by the Merchants' Bank Savings Bank in the pass books as at the credit of the city 31st Dec., 1882, represents the correct balance of the cash transactions to that date.

The amount of uncollected taxes as at 31st Dec., 1882, we found to be \$478.81 more than that stated in the published report of 1882. This arises principally from additions to the rolls since 31st Dec., 1882, and a contra error of \$100.00 in the additions of the rolls.

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The cash on hand 31st Dec., 1882, we have not been able to verify. In cases where auditors are not appointed until after the close of the books and therefore have no means of counting the cash, the amount remaining undeposited on the last day of the year, should be deposited in one sum on the first business day following.

LIABILITIES.

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The liabilities to the banks are correctly stated in the balance sheet, assuming all cheques entered up in the city books at that date to have been actually issued. Any cheques not issued will be embraced in statement.

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The amounts at the credit of bills payable represents further advances by the banks on the promissory notes of the corporation, and as representing these bills only, is correctly stated.

The amount due to the Board of School Trustees (based upon their requisitions embodied in the estimates) we found to be \$30.00 over the amounts stated in the auditors report for 1882.

In statement B. will be found a detailed account of the requisitions and cash payments from 1876 to 1882 inclusive.

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It will be seen that the loan granted to the Board of School Trustees 31st March, 1876, was duly repaid to the city out of the school tax imposed for 1876. We give the whole history of the transaction because simple as it is, no one seems to have known how the accounts stood in this respect between the city council and the Board of School Trustees.

LOAN TO BOARD OF SCHOOL TRUSTEES.

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At a meeting of the city council 3rd March, 1876, a communication was presented from Mr. Stewart Mulvey, secretary of the Board of School Trustees, calling upon the council to raise \$6000.00 for school purposes for 1876, and was referred to the finance committee.

At a meeting of the council 27th March, 1876, the finance committee reported as follows :—

“The joint committee consisting of the finance committee of this council and the finance committee of the board of school trustees met, when it was agreed that the sum of \$5000.00 now in possession of the council with the interest accruing to date of loan, and set apart as a sinking fund on debentures should be lent to the school trustees by the city council for a term of nine months dating from 31st March, with interest at 8 per cent. per annum. It being understood and agreed upon by both corporations that this council may retain out of the monies asked for by the school trustees in their communication of 29th Feb'y, the said sum of \$5000.00 and interest accruing to date of loan, when the same shall have become due, that is to say, at the expiration of 9 months.”

On 20th Feb'y, 1878 the sum of \$641.20 was paid as the balance of the \$6000.00 for 1876. There having been no other payments in the meantime, as will be seen by reference to the statement B., showing the entire account between the city council and the board of school trustees.

THE CHAMBERLAIN.

We find that in addition to the amounts reported by previous auditors Mr. H. M. Drummond owes the city the sum of \$891.73, the only items of which that admit of the slightest dispute are those of the duplicate payments amounting to \$102.65 and these certainly ought to have been prevented by proper attention to the treasury transactions.

With regard to the advances made to the chamberlain to pay men in advance of the passing of the pay rolls, we make the broad positive statement that from none of them was the \$350.00 deducted since the time of its being advanced in April and May, 1880, until the end of the year 1882, and we fail to find the amounts anywhere entered in the cash book as coming back into the city treasury.

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The item of \$200.00 of the same nature in 1882 was actually added to the pay roll after being satisfied with an advance made to Alderman More through the chamberlain. The special pay roll called for two or three dollars less than the \$200.00 and the balance was returned through Mr. Platt of the engineer's office. This pay roll was attached to the general roll, and a cheque issued for the two together and was thus lost sight of.

With regard to the item of \$130.00 Mr. C. J. Brown holds the chamberlain's receipt in favor of Mr. A. M. Brown for \$170.00, whereas the amount entered in the cash book as received into the city treasury is only \$40.00. The exact amount appearing on the chamberlain's books as received for hawkers licenses was reported by the auditors for 1881 as the total receipts from this source, as will be seen by reference to page 25 of their report; on checking the revenue from this class of licenses we found the amount \$130.00 short and on investigation we found that a payment of \$170.00 made by Mr. Brown to the chamberlain had been inadvertently entered by the latter in his cash book as \$40.00. Receipt for the full amount was duly produced and agrees with the stub No. 550 in the receipt book, we therefore charge the chamberlain with \$130.00. See statement.

With respect to the item of \$14.50, it was reported by previous auditors under the heading of police court as "amounts paid by the "police to the chamberlain of which we can find no record," and under the heading "summary of shortages and over payments" the item is reported "police clerk's since August 3rd" \$14.50. We find that the sums at issue amounting to \$14.50 are severally marked "paid to chamberlain" in the chief's books.

The item \$83.33 is clearly due to the city treasury at 31st of Dec., 1882. It is one of several items twice covered by cheque, that is separate cheques, over issued for payment of salary added to pay sheet for same month, all but this one were corrected by charging cash and crediting salaries with the amounts over charged.

We also give a list of the cheques entered up to the credit of the banks and to the debit of their respective accounts in connection with which no vouchers could be produced. Most of these the chamberlain informs us have been reversed in 1883, but as a partial investigation into the books in any year is valueless we simply report them to be accounted for in 1883.

We are quite sure that no one will be more surprised to hear of these discrepancies than was Mr. Drummond himself, and we feel quite sure that he would not have allowed them to remain uncorrected had he not been under the impression that he had accounted for all city monies and we cannot believe that they would have occurred had he given his personal attention to the details of his department.

CITY CLERK.

CEMETERY.

We have checked the cemetery register during the time it was kept by the late city clerk, Mr. A. M. Brown, and append a statement with full explanations, showing the balance in favor of the city to be \$29.90 more than was shown by previous auditors.

In the auditors report for 1881 a sum of \$40.00 received for scavengers licenses was credited to A. M. Brown on account of cemetery receipts, and in 1880 a mistake was made in the additions of the cemetery register overcharging him \$10.00, which with a balance in his favor of 10 cents omitted to be brought forward from 1879 makes the above difference.

LICENSES.

We have checked the license book kept by the city clerk from 1874 to 1882 inclusive and find that in addition to the amounts reported by previous auditors the following have yet to be accounted for: License No. 512, D. Grimes \$5.00, and No. 1,931, E. Wiggins, \$20.00, but we also find that hawkers license No. 299, S. Dorsdowity, \$5.00, was charged to Mr. Brown in error by the audi-

up to the credit of accounts in connection with the year 1883, but as a partial settlement we simply report

surprised to hear of himself, and we feel them to remain uncorrected. He had accounted for them, they would have occurred. Details of his de-

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tors for 1882, the amount having been duly credited by the chamberlain. The total amount of hawkers licenses as per city clerk's register for 1882 was \$5.00 less than that stated by the auditors and their charging him with this made the account balance. Mr. Brown therefore, owes the city for licenses \$20.00 more than has been reported. See statement G.

CITY POLICE COURT.

We have examined the original docket papers from 1874 to 1882 inclusive, covering over 7000 cases, and compared these and the registers of the chief of police with the statements rendered by the clerk of the court to the chamberlain, and find as follows: That in addition to the amounts stated by the auditors as due Mr. A. M. Brown at the end 1882 a further sum is due by him to the city amounting to \$596.47, as per statements attached, of this the sum of \$328.47 is for errors in the clerk's returns to the chamberlain (statement I.) and \$268.00 for record fees charged the city on cases where there was no conviction, or implied conviction, by censure or warning and on several which never came to trial.

We append copy of our letter to the city solicitor and his reply from which it will be seen that the clerk was not entitled to make any charge for record of such cases.

As will be seen by statements, receipt of many of these sums was duly acknowledged, although admitted from returns in error. Your special auditors however, hold, that the clerk in charge is responsible in all cases for the fines and costs collected and that it is his duty to account for them to the chamberlain.

The progressive balance sheet, statement H., will explain the various differences between our figures and those of the previous auditors.

On the 3rd of August, 1882, Mr. Aird was appointed clerk, vice Mr. Brown, and he continued in office till Nov. 14th when he was taken ill, and was succeeded temporarily by Mr. Rutledge. We find that Mr. Aird over remitted the chamberlain on the latter date the

sum of \$13.60 and the explanation he gives (see letter) is that finding he was likely to be away for some time and being unable to make up his return he gave a cheque for the balance at his credit in the bank (which included his private account), thinking it better to be on the safe side, and as the auditors of last year did not separate his account from Mr. Rutledge's the over payment was not discovered.

On the 14th of November Mr. A. Rutledge was appointed as temporary clerk and held the position till the 1st of the year following. We attach an account of the fines and costs he collected and the monies he paid over to the chamberlain (statement K.) from this it will be seen that he still owes the city a balance of \$119.85. In every one of these cases we have found his initials either on the docket papers, the record books or on the magistrate's sheets. We asked Mr. Rutledge to meet us and give some explanation as to why this balance had not been paid in but he declined doing so.

From 1874 to April, 1884, no cash book was kept but at our suggestion the present clerk has commenced having all cash received from this source entered in one book, each sum being initialed by the party receiving the payment the clerk adding his own initials as the amounts are handed over to him.

TAXES.

The several lists of unpaid taxes from 1874 to 1881 inclusive, as shown on statement of taxes L., represent all taxes not accounted for with the exception of \$560.82 of 1874 taxes and \$49.20 of those of 1875 as per statements.

The entire balance has been either paid over to the chamberlain and accounted for by him, or written off by order of the council and the amounts in the tax collector's books as paid on account of 1882 taxes, are all accounted for by the chamberlain, with the exception of \$16.95 reported by previous auditors.

With regard to the taxes of 1874 unaccounted for, we have checked every item appearing in the late city chamberlain's cash book with the rolls, and discovered the items not accounted for.

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We waited on Mr. McDonald and ascertained that the total amount entered in the cash book agreed with his memorandum book, initialed by the chamberlain as the amounts were accounted for to him. The items we have charged to Mr. McDonald (statement P.) are marked paid by him in his own book. The items we charge to the late chamberlain are initialed by him on the rolls, but not entered in his cash book. We have made a third statement of the items marked paid on the rolls but not marked paid on Mr. McDonald's book, nor initialed by the late Mr. Ramsey. As Messrs. Walker & Biggs are supposed to have collected some taxes of which they have never rendered any statement, it may be that some of these payments have been ascertained singly and marked paid in the rolls and if so some of the untraced items (statement O.) may be of this nature.

We have proved the correctness of Mr. Hadskis' accounts, there having been a list of unpaid taxes made out by a Mr. Freeman employed by the city at the time these arrears were handed over to Mr. Hadskis for collection.

The items on statement Q. of 1875 taxes were collected by a bailiff who at the time claimed that his fees on these and a number of other cases upon which he had not realized, amounted to as much as he had collected.

OVER PAYMENT OF INTEREST ON DEBENTURES.

By-law No. 115 was passed to take effect 12th Feb'y, 1880, authorizing the issue of debentures to amount of \$200,000.

Under date 1st April, 1880, Crawford Livingston tendered 91 $\frac{5}{8}$ face value for \$200,000 of debentures 20 years to run at 6 per cent. per annum payable half-yearly.

The tender was accepted by the council on April 2nd and a deposit of \$5,000 paid into the city treasury immediately afterwards. The proceeds of these debentures does not appear at the credit of the city in the banks until June 17th, apparently through delay in completing the execution of the bonds. The coupons on these de-

debentures paid direct by the city chamberlain with the authority of the council cover interest from 1st May, 1880. As the tender was accepted and a deposit made, the purchaser might claim that he was entitled to interest from such date after first deposit, as he might reasonably expect that the debentures would be in readiness. We were therefore prepared to find some charge for accrued interest to 1st May, but were surprised to find that interest was allowed from 12th Feb'y to 1st May on the face of the bonds. The tender was very explicit for debentures 20 years to run 915 $\frac{3}{8}$ face and the bonds having less than 20 years to run made them all the more valuable to the purchaser when bought at a discount.

We called the attention of the chamberlain to this, regarded by us as an overpayment. He expressed the view that the debentures carried interest from date of the by-law, irrespective of the date of the tender.

As we found that an amount very similar to that which we expected to see realized on the debentures had been entered in the pass book and erased, we called upon the bank, but could get no information beyond the entries in the bank ledger, which are as follows :

June 15, 1880, a credit of.....	\$178,250 00	
" " a debit of.....	256 40	
" " a balance of.....		\$177,993 60
" " a further debit of...		2,308 00
" " a balance of.....		\$175,685 60

The former balance of \$177,993.60 was that entered in the pass book and erased and the latter balance of \$175,685.60 substituted.

It would seem therefore that the accrued interest from 12th Feb'y to the date when the purchaser held the funds in readiness for the debentures was deducted by the bank, as it would appear that the proper amount had been lodged with the bank by the purchaser. We are informed however by the bank that the entries were corrected from St. Paul.

We feel that we have done our duty in reporting the facts as far as the accounts are concerned and leave the chamberlain to make satisfactory explanations to the council.

INTEREST ON ONTARIO BANK DEPOSIT.

According to the terms mentioned in the pass book "5 per cent. interest on balance" the Ontario Bank have short credited the city \$738.37 of interest. The present manager however refused to enter into the merits of the case, but said that he presumed the discrepancy was caused by a reduction in the rate of interest. If it cannot be shown that the bank had a right to reduce the rate, the city should get the amount short credited with compound interest to date of payment thereof. We append statement showing amount short credited (on the assumption that the terms mentioned hold good) calculated on minimum balance.

INVESTMENT OF SINKING FUND.

In manipulating the investment of the sinking fund appropriations it should be borne in mind that the interest earned should be constantly converted into active capital with the least possible delay. If this is not done a much larger appropriation is eventually necessitated.

SAVINGS BANK.

The pass book containing the transactions of the city with the Merchants' Bank Savings Bank is headed 5 per cent. We find however that the interest was reduced to 4 per cent. and then 3 per cent. and that too on the minimum balance of each month instead of the daily balance, still further reducing the interest to $3\frac{1}{4}$ and $2\frac{1}{4}$ per cent. respectively, as will be seen by copy of statement handed to the Manager of the Merchants' Bank. We append his reply to our letter by which you will see that he contends that no specific arrangement was made and that the terms were the same as those of ordinary depositors and in confirmation of his position points to the new rules of the Savings Bank, copy of which is pasted in the pass book.

Your auditors are of the opinion that in the case of such an important account as that of the sinking fund a definite and special arrangement should always be made with the bank, by which the managers of the civic affairs may always know what interest is being realized.

MANITOBA INVESTMENT CO.

By the agreement shown to us by the city clerk as the only one existing, we find that the Manitoba Investment Co. agree to pay over to the city all interest collected at the end of each month. Whereas the interest collected has only been paid over on the maturity of the loans, the city thus losing all compound interest for the entire period of each loan. We applied to the Company for a statement of all receipts of interest giving the dates as to when received, but they declined giving it. We append a statement showing the amount which the Manitoba Investment Company should pay to the city for holding the interest up to 31st Dec., 1882 (statement X.)

With regard to the investment of the sinking fund generally your special auditors are of opinion that it would be found to be the safest and the wisest course to quietly buy up the debentures of the city in the public market through stock brokers. If the demand thereby created should have the effect of raising the price in the market the city would derive the benefit on every subsequent issue.

SINKING FUND.

In making provision for the redemption of debentures the first instalment of sinking fund on each issue should be set aside out of the first levy of taxes immediately succeeding the issue of the debentures.

By-law No. 24 passed 14th October, 1874, authorizing the issue of debentures to the extent of \$250,000 payable 1st Nov., 1894, recites that it is necessary to raise annually the sum of \$20,000 to pay interest and provide sinking fund out of assessment 1875 to 1894. As the interest amounts to \$15,000 this makes the recital read \$5,000 for sinking fund. By-law No. 115 passed to take effect 12th Feb'y,

t in the case of such an im-
d a definite and special ar-
e bank, by which the man-
ow what interest is being

NT CO.

city clerk as the only one
ment Co. agree to pay over
of each month. Whereas
ver on the nature of the
interest for the entire period
y for a statement of all re-
en received, but they de-
howing the amount which
pay to the city for holding
nt X.)

sinking fund generally your
d be found to be the safest
debentures of the city in
If the demand thereby
e price in the market the
equent issue.

of debentures the first
uld be set aside out of the
he issue of the debent-

74, authorizing the issue
able 1st Nov., 1894, re-
sum of \$20,000 to pay
essment 1875 to 1894.
es the recital read \$5,000
take effect 12th Feb'y,

1880, authorizing \$200,000 payable 12th Feb'y, 1900, recites \$17,000
as amount necessary to provide for interest and sinking fund out of as-
essment 1880 to 1900, deducting \$12,000, the interest payable,
leaves \$5,000 for sinking fund. By-law No. 148 passed to take effect
21st Sept., 1881, authorizing \$200,000, payable 20th Sept., 1901, re-
cites \$17,000 as amount necessary to provide for interest and sinking
fund of which the interest was \$12,000 and sinking fund \$5,000.

Under these by laws therefore the amount which should have
been set aside as sinking fund to end of 1882, is as follows :—

Out of 1875 taxes for 1st issue.....	\$ 5,000 00	
" 1876 " "	5,000 00	
" 1877 " "	5,000 00	
" 1878 " "	5,000 00	
" 1879 " "	5,000 00	
" 1880 taxes for 1st and 2nd issue.....	10,000 00	
" 1881 " "	10,000 00	
" 1882 taxes for 1st 2nd and 3rd issue.....	15,000 00	
		\$60,000 00
Whereas the amount actually set aside to end of 1882 was		44,000 00
Short set aside		\$16,000 00

We find however by computation, reckoning compound interest
at the same rate as that which the debentures bear, that the annual
amount required to be set aside, which should have been provided
for in the by law is :

On 1st issue of \$250,000 00	\$6,730 66
On 2nd " 200,000 00	5,384 53
On 3rd " 200,000 00	5,384 53

This will be seen by reference to sheets Y. and Z. showing the
proof of the correctness of our computations, and which also serves as
a permanent table exhibiting what ought to be intact each year until
the maturity of the debentures, when the sinking fund should amount
to the full face of the bonds.

By reference to these tables it will be seen that at 31st Dec 1882, the amount required to be accumulated as sinking fund on :

1st issue.	\$66,832 06	
2nd "	17,157 29	
3rd "	5,384 53	
Total		\$89,373 88
The accumulated sinking fund as represented by the investment of the \$44,000 00 set aside to Dec. 31st, 1882, was		52,580 80
Leaving a balance of		\$36,793 08

with compound interest at 6 per cent. per annum half-yearly to the date of investment of same, yet to be set aside.

In conclusion we would say that there has been no effort on the part of the city officials to place the accounts before us in proper shape for auditing, we have however already stated that there is no systematic arrangement in connection with the several departments to provide for inspection and verification, and further that the records fail to show a proper exhibit of the affairs of the corporation, we had therefore in many instances to make up the accounts instead of auditing them. When accounts are systematically kept and are correct it is both pleasurable and easy to verify them, but when errors have crept in each one involves a careful and patient investigation and when no proper means of facilitating checking has been adopted the labor is painfully enhanced. We would say, however, that personally we have received every courtesy from the gentlemen in the city offices.

All of which is respectfully submitted.

W. A. HENDERSON, }
WM. POWIS. } SPECIAL AUDITORS.

seen that at 31st Dec.
lated as sinking fund on :

\$66,832 06
17,157 29
5,384 53

\$89,373 88

52,580 80

\$36,793 08

annum half-yearly to the
aside.

has been no effort on the
unts before us in proper
y stated that there is no
the several departments
nd further that the records
of the corporation, we had
e accounts instead of audi-
lly kept and are correct
m, but when errors have
patient investigation and
ing has been adopted the
, however, that personally
e gentlemen in the city

} SPECIAL AUDITORS.

STATEMENT A.

BALANCE SHEETS TAKEN FROM CHAMBERLAIN'S LEDGER AFTER
THE CLOSING OF THE BOOKS FOR THE YEAR,
DECEMBER 31ST, 1876.

Dr.				Cr.
A. McMicken.....	23	64	J. S. Ramsay	6 83
T. H. Parr	46		S. Mulvey	19
W. Taylor	25	85	R. Mulvey	05
Merchants' Bank of Canada	14,561	89	G. R. Miller	50 00
Discount on Debentures	48,683	70	D. M. Walker.....	04
Commission " ..	6,241	50	Debenture Account	249,660 00
School Trustees	5,055	47	A. M. Brown	25 49
Expenditure on Debentures	179,816	43	H. N. Peel	4 00
Cash on hand.....	393	13	Sinking Fund	5,055 47
	\$254	802 07		\$254,802 07

Dr.				Cr.
A. McMicken	23	64	Debenture Account	249,660 00
Merchants' Bank of Canada	2,935	16	Sinking Fund	20,000 00
Expenditure on Debentures	249,660	00	Bills Payable	13,600 00
Merchants' Bank of Canada				
Savings Bank	20,000	00		
City of Winnipeg	10,556	74		
Cash on hand	84	46		
	\$283,260	00		\$283,260 00

Dr.				Cr.
Expenditure on Debentures	449,660	00	Merchants' Bank of Canada	159,783 55
Merchants' Bank of Canada			Bank of Nova Scotia.....	50,528 32
Savings Bank	44,000	00	Bills Payable	348,023 32
City of Winnipeg	537,587	91	Debenture Account	449,660 00
Cash on hand.....	20,747	28	Sinking Fund.....	44,000 00
	\$1,051,995	19		\$1,051,995 19

STATEMENT B

STATEMENT OF AMOUNTS CALLED FOR BY BOARD OF SCHOOL TRUSTEES AND
PAYMENTS MADE THEREON TO DECEMBER 31ST, 1882.

1876. Amt. called for	\$ 6,000 00	1876. Mar. 31, Cash on act., 1876	\$5,055 47	
1877 " "	6,800 00	Dec. 31, 9 months' int. at 8%	303 33	
1878 " "	8,000 00	1878. Feb. 20, Cash, balance 1876	641 20	
1879 " "	10,000 00	April 2, " on act., 1877	2,000 00	6,000 00
1880 " "	13,030 00	May 21, " "	500 00	
1881 " "	20,000 00	July 10, " Balance "	4,300 00	
1882 " "	37,684 00	1879. Jan. 28, " on act., 1878	3,000 00	6,800 00
		Mar. 4, " " "	1,000 00	
		April 8, " " "	1,000 00	
		June 24, " " "	1,000 00	
		July 8, " " "	500 00	
		" 29, " Balance "	1,500 00	
		Oct. 14, " on act., 1879	500 00	8,000 00
		" 28, " " "	1,500 00	
		Dec. 2, " " "	2,000 00	
		" 30, " " "	500 00	
		1880. Jan. 20, " " "	1,000 00	
		Feb. 11, " " "	1,000 00	
		April 3, " " "	500 00	
		" 20, " " "	1,500 00	
		June 1, " Balance "	1,500 00	
		Nov. 4, " on act., 1880	5,000 00	10,000 00
		Dec. 13, " " "	5,000 00	
		1881. Mar. 29, " " "	3,000 00	
		Oct 4, " Balance "	30 00	
		Oct. 4, " on act. 1881	4,970 00	13,030 00
		Dec. 6, " " "	10,000 00	
		1882. Feb. 28, " " "	5,000 00	
		Dec. 30, " Balance "	30 00	
		" 30, " on act., 1882	9,970 00	20,000 00
		" 31, Bal. due Board	27,714 00	
				37,684 00
				\$101,514 00
				\$101,514 00

STATEMENT C.—CITY CHAMBERLAIN.

PAYMENTS FOR WHICH THERE WAS DUE AUTHORITY, BUT VOUCHERS MISSING.

BOARD OF SCHOOL TRUSTEES AND
CEMBER 31ST, 1882.

act., 1876 \$5,055 47
 " int. at 8% 303 33
 balance 1876 641 20
 6,000 00
 act., 1877 2,000 00
 " " 500 00
 balance " 4,300 00
 6,800 00
 act., 1878 3,000 00
 " " 1,000 00
 " " 1,000 00
 " " 1,000 00
 " " 500 00
 balance " 1,500 00
 8,000 00
 act., 1879 500 00
 " " 1,500 00
 " " 2,000 00
 " " 500 00
 " " 1,000 00
 " " 1,000 00
 " " 500 00
 " " 1,500 00
 balance " 1,500 00
 10,000 00
 act., 1880 5,000 00
 " " 5,000 00
 " " 3,000 00
 balance " 30 00
 13,030 00
 act., 1881 4,970 00
 " " 10,000 00
 " " 5,000 00
 balance " 30 00
 20,000 00
 act., 1882 9,970 00
 e Board 27,714 00
 37,684 00
 \$101,514 00

DATE.	Cheque.	PARTICULARS.	AMOUNT.
Sept. 21, 1880.	378	Watson.....	\$ 14 00
Dec. 15, "	467	Fuel Co.....	6 50
" "	473	D. Young.....	1 00
" "	482	Hurtley	40
" "	483	Robson.....	1 38
Sept. 20, 1881.	331	Robson	7 00
Oct. 4, "	396	Morcon.....	1 00
" 1882.	155	Hutchins	2 50
" "	420	R. R. and L. W. Nav. Co	25 00
" "	661	T. P. Rodden	50
" "	689	McIntyre	2 00
" "	715	Stephens.	2 50
" "	815	Colquhoun.....	6 00
" "	969	Foster	7 50
" "	995	Moore	3 00
" "	997	Nagengast and Hoffman	15 20
" "	1,009	Robinson	235 63
" "	B. N. S.		
" "	42	Express Co.. ..	23 15
" "	56	Stalker and Hutchins	10 60
" "	59	N. W. Fuel Co.....	51 00
" "	577	A. Feck.....	3,500 00
			<u>\$3,915 86</u>

STATEMENT D.—CITY CHAMBERLAIN.

H. M. DRUMMOND, Chamberlain.

WINNIPEG, June 9th, 1884.

In Account with the City of Winnipeg.

DATE.	PARTICULARS.	AMOUNT.	TOTAL.
ADVANCES NOT ACCOUNTED FOR.			
April 3, 1880,	H. M. Drummond, Cheque 172, Journal Folio 14	\$100 00	
May 4, " "	" " " 224, " "	20 250 00	
1882, " "	" " " 231, " "	138 200 00	
			\$550 00

These amounts were advanced to the Chamberlain to pay discharged men, who were afterwards put on the regular pay roll, and a cheque drawn for full amount of Roll. Advances should have been credited back out of *Pay Roll Cheque*.

DUPLICATE PAYMENTS

1882. W. H. Marsh, paid by cheque 223, as \$12.55, and again included in cheque 340 for \$17.05.	\$12 55
" Free Press, paid in cheque 575, and also included in cheque 576, G. F. Munroe, for \$34.50	4 50
" Hope & Bromley, part of cheque 654, and again paid in cheque 708	77 90
" J. W. Winnett, paid by cheques 214 and 722 ..	3 25
" Steam Laundry, paid by cheques 801 and Bank of Nova Scotia check 41	4 45
	\$102 65

OVER PAYMENTS.

" Mulholland Bros., cheque 88, paid as \$59.10 should be \$59 00	\$0 10
" J. McCallum, cheque 557, paid as \$97.75, should be \$95.75	2 00
" J. H. Ashdown, cheque 659, paid as \$9.00, should be \$6.75	2 25
" Dr. Hinman, cheque 900, paid as \$45.50, should be \$40.50	5 00
Carried forward	\$9 35

CHAMBERLAIN.

WINNIPEG, June 9th, 1884.
Winnipeg.

STATEMENT D.—Continued.

DATE.	PARTICULARS.	AMOUNT.	TOTAL.
OVER PAYMENTS.—Continued.			
	Brought forward.....	\$9 35	
1882, C. Montgomery, cheque 903, paid as \$23.95, should be \$22.95		1 00	
" J. Knight, cheque 994, paid as \$58.90 should be \$58.00.....		90	
			\$11 25
SHORT ENTERED IN CASH BOOK.			
Dec. 30, 1881. A. M. Brown, Hawkers' Licenses entered as \$40.00, should be \$170.00.....		\$130 00	
" Payments on account Police Court Fines and Costs not entered in Cash Book.....		14 50	
			\$144 50
			\$808 40
Sergeant Garland, cheque 410 held to cover pay in advance			83 33
Amount due by Chamberlain, Dec. 31st, 1882..			\$891 73

AMOUNT.	TOTAL.
ED FOR.	
al Folio 14 \$100 00	
" 20 250 00	
" 138 200 00	
	\$550 00
Chamberlain	
e afterwards	
d a cheque	
Advances	
out of Pay	
s	
as \$12.55,	
or \$17.05. \$12 55	
d also in-	
unroe, for	
..... 4 50	
and again	
..... 77 90	
and 722 .. 3 25	
and Bank of	
..... 4 45	
	\$102 65

s \$59.10	
..... \$0 10	
5, should	
..... 2 00	
s \$9.00,	
..... 2 25	
o, should	
..... 5 00	
..... \$9 35	

STATEMENT E.

A. M. BROWN,

WINNIPEG, JUNE 9th, 1882

In account with the City of Winnipeg for amounts due by him as per statements attached.

Dec. 31, 1882, Cemetery act. to Dec. 31, 1882, (statement F.)	\$ 29 90
" " License " " " G.	20 00
" " Police Court errors " " I.	328 47
" " " overcharge in fees statement J.	268 00

Due by A. M. Brown to city.....

\$646 37

STATEMENT F.—BROOKSIDE CEMETERY.

A. M. BROWN, City Clerk,

In account with the City of Winnipeg.

DATE.	PARTICULARS.	AMOUNT.	BALANCE
Dec. 31, 1879,	To sales as per register.....	\$249 10	
" "	By amount paid chamberlain....	249 20	Cr. 10
" 1880,	To sales as per register.....	430 40	
" "	By credit balance from 1879....	10	
" "	By amount paid chamberlain....	276 90	277 00 Dr. 153 40
" 1881,	To balance from 1880.....	153 40	
" "	To sales as per register.....	1,037 15	
" "	By amount paid chamberlain....	1,190 55	
" "	To balance from 1881.....	1,066 75	Dr. 123 80
" "	To sales as per register.....	123 80	
" "	To sales as per register.....	2,218 50	
" "	By amount paid chamberlain....	2,342 30	
" "		239 30	Dr. 2,103 00
Balance due City of Winnipeg Dec. 31, 1882		\$2,103 00	
MEMO.—Auditors' balance 1882 as per their report.....		\$2,073 10	
ADD.—Amount paid in on account scavenger's licenses by A. M. Brown and credited to cemetery account in error in 1881.....		40 00	
DEDUCT.—Error in addition of cemetery register 1880.....		\$2,113 10	
1879 balance not brought forward..		10	
		10 10	\$2,103 00

E. WINNIPEG, JUNE 9th, 1884.
amounts due by him as per
ed.

atement F.) \$ 29 90
" G. 20 00
" I. 328 47
atement J. 268 00
..... \$646 37

OE CEMETERY.

f Winnipeg.

AMOUNT.	BALANCE.
\$249 10	
249 20	Cr.
430 40	10
10	
276 90	277 00 Dr.
153 40	153 40
1,037 15	
1,190 55	
1,066 75	Dr.
123 80	123 80
2,218 50	
2,342 30	
239 30	Dr.
2,103 00	
\$2,103 00	
..... \$2,073 10	
licenses by	
account in	
..... 40 00	
\$2,113 10	
10 00	
10	
10 10	\$2,103 00

STATEMENT G.--CITY CLERK.

A. M. BROWN.

In account with the City of Winnipeg, for the following Licenses not accounted
for by him.

DATE.	NO. OF LICENSE.	NAME AND PARTICULARS.	AMOUNT.	TOTAL.
Sep. —, 1879,	512	D. Grimes, boarding house.....	\$ 5 00	
July 18, 1882,	1931	E. Wiggins, exhibition of novelties	20 00	
				25 00

LESS.

Nov. 23, 1882,	299	S. Dorsdowity, hawkers' license charged him in error by auditors in 1882, he having produced chamberlain's receipt	5 00	
----------------	-----	---	------	--

\$ 20 00

Due the city by A. M. Brown, \$20

STATEMENT H.- CITY POLICE COURT

A. M. BROWN, Clerk.

*In Account with the City of Winnipeg, for fines and costs
collected in the Police Court*

YEAR.	PARTICULARS.	AMOUNT. TOTAL	BALANCE.	
			DR. OR CR.	AM'T.
1874.	See memo on statement I.			
	DR.			
1875.	To fines collected by A. M.			
	Brown	\$1,406 00		
	" costs collected by A. M.			
	Brown	528 24		
		— \$1,934 24		
	" fines collected by J. S.			
	Ramsey, as per his state-			
	ment, original figures....	244 50		
	" costs collected by J. S.			
	Ramsey, as per his state-			
	ment, original figures....	67 85		
		— 312 35		
		— \$2,246 59		
	CR.			
	By Clerks Fees charged....	699 99		
	" cash paid Chamberlain..	1,341 48		
	" Amount charged by clerk			
	as paid by him to City			
	Solicitor on cases of appeal	123 37		
	" paid for various amounts			
	for telegraphing to Ottawa			
	to Railway Deputation ..	67 66		
		— \$2,232 50		
		— Dr.		14 09
	Memo. of balance.—Correc-			
	tions as per statements ..	37 37		
	Less auditors credit balance	23 28		
		— 14 09		

STATEMENT H.—Continued

ICE COURT

for fines and costs

ert

NT. TOTAL BALANCE.
DR. OR AM'T.
CR.

24

35

— \$2,246 59

99

48

37

66

— \$2,232 50
— Dr. 14 09

99

YEAR.	PARTICULARS.	AMOUNT.	TOTAL.	BALANCE, DR OR CR.	AM'T.
DR.					
1876.	To balance from 1875		\$14 09		
	" fines collected in 1876 ..	\$499 00			
	" costs " " ..	143 55			
			641 55		
					\$655 64
CR.					
	" Clerks fees	226 20			
	" cash paid Chamberlain .	202 00			
			428 20		
				Dr.	\$227 44
	Memo. of balance.—Amount paid by Clerk, Jan 5 '77 credited by auditors in '76	285 00			
	Amount of corrections to date, per statement	38 27			
			323 27		
	Less auditors credit bal. .		95 83		
					227 44
DR.					
1877.	To balance from 1876		227 44		
	" fines collected in 1877 ..	605 05			
	" costs " " ..	220 22			
			825 27		
					1,052 71
CR.					
	By Clerk's fees	379 80			
	" hearing fees	18 50			
	" cash paid Chamberlain .	485 00			
			883 30		
				Dr.	169 41
	Memo. of balance.—Am't in hands of Chief of Police credited by auditors in '77 paid in '78	150 75			
	Carried forward		150 75		

STATEMENT H.—Continued.

YEAR.	PARTICULARS.	AMOUNT.	TOTAL.	BALANCE	
				DR. OR	CR. AM
	Carried forward	\$150 75			
	Am't of corrections to date per statement	41 82			
	Less auditors credit bal..	—	\$192 57		
			23 16		
			—		\$169 41
	DR.				
1878,	To balance from 1877		169 41		
	" fines collected in 1878..	1,358 30			
	" costs " " ..	407 55			
		—	1,765 85		
			—		1,935 26
	CR.				
	By Clerk's fees		591 85		
	" hearing fees		10 00		
	" cab hire, per order of Mayor		12 00		
	" cash paid Chamberlain ..		1,263 35		
			—		1,877 20
				Dr.	\$58
	Memo. of balance.—Correc- tions to date per statement	41 82			
	Add auditors debit bal ..	16 24			
		—	58 06		
	DR.				
1879,	To Balance from 1878		58 06		
	" fines collected in 1879..	3,097 50			
	" costs " " ..	897 10			
		—	3,994 60		
			—		4,052 66
	CR.				
	By Clerk's fees		803 20		
	" hearing fees		9 50		
	" interpreters & witness fees		3 00		
	" cash paid Chamberlain ..		3,142 50		
			—		3,958 20
				Dr.	94 40

Continued.

31

STATEMENT H. Continued.

AMOUNT.	TOTAL.	BALANCE.		YEAR.	PARTICULARS.	AMOUNT.	TOTAL.	BALANCE.	
		DR. OR	AM'T.					DR. OR	AM'T.
		CR.						CR.	
					Memo. of balance.—Correc-				
					tions to date per statement	\$64 82			
\$192 57					Add auditors debit balance	29 61			
23 16							\$94 46		
	\$169 41								
					DR.				
169 41				1880,	To balance from 1879		94 46		
					" fines collected in 1880..	3,526 25			
					" costs collected in " ..	1,061 25			
							4,587 50		
1,765 85							4,681 96		
	1,935 26								
					CR.				
591 85					By Clerks fees	921 60			
10 00					" paid hearing fees	28 00			
					" cash paid Chamberlain.	3,600 25			
12 00							4,549 85		
1,263 35								Dr.	\$132 11
	1,877 20								
	Dr.	\$58 06			Memo. of balance.—Correc-				
					tions to date per statement	152 12			
					Less auditors credit bal..	20 01			
							132 11		
					DR.				
58 06				1881,	To balance from 1880		132 11		
					" fines collected in 1881..	5,204 50			
58 06					" costs " " ..	1,720 60			
							6,925 10		
							7,057 21		
994 60									
	4,052 66				CR.				
803 20					By Clerks fees	1,452 90			
9 50					" paid Government for				
3 00					cases under Indian Act..	300 00			
142 50					" cash paid Chamberlain.	5,031 44			
	3,958 20						6,784 34		
	Dr.	94 46						Dr.	272 87

STATEMENT H.--Continued.

YEAR.	PARTICULARS	AMOUNT.	TOTAL.	BALANCE.	
				DR. OR	AM'
	Memo. of balance.—Correc- tions to date per statement	\$266 37			
	Add auditors debit bal ..	6 50			
		————	\$272 87		
	DR.				
1882,	To balance from 1881		272 87		
	" fines collected in 1882..	5,550 00			
	" costs " " ..	2,116 85			
		————	7,666 85		
	" overcharge on Clerk's fees, see statement.....		268 00		
			————		8,207 72
	CR.				
	By Clerk's fees	1,763 75			
	" paid Chamberlain	4,477 40			
	" " " by				
	Police as per memo.				
	Chief's Register.....		14 50		
			————		6,255 65
	Balance due to City				\$1,952 07
	Memo. of balance —Correc- tions to date, as per state- ment I	328 47			
	Overcharges on fees, as per statement J.....	268 00			
	Add auditors balance....	1,355 60			
		————	1,952 07		

STATEMENT I.

A. M. BROWN, Clerk, Dr.

To the City of Winnipeg, for Errors and Omissions in City Police Court Returns.

continued.

AMOUNT.	TOTAL.	BALANCE, DR. OR CR.	AM'T.
---------	--------	---------------------------	-------

\$272 87

272 87

,666 85

268 00

8,207 72

,763 75

,477 40

14 50

6,255 65

\$1,952 07

952 07

DATE.	NO. OF CASE	NAME.	PARTICULARS	AMOUNT	TOTAL.	TOT. FOR YEAR.
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1874-5.

Dec. 31, MEMO.—In 1874 and until the 8th Nov. 1875, the fees charged appear to be excessive. We are informed by the city solicitor (see letter attached to report) "that there does not appear to have been any "tariff of fees to be charged by justices of the peace in the Province prior to the one dated November, 1875." We were therefore unable to check the clerk's fees prior to that date. In 1874 the fees charged by the clerk exceeded the total amount of fines and costs by \$109.08. This amount, however, has not been paid by the city. The fees as stated producing this balance appearing to be excessive, and the charges continuing until the latter part of 1875, we have not credited the clerk with this amount.

1875

Feb. 20,	177	Peter Henderson .	Costs paid omitted from return.	\$ 1 37	
Nov. 23,	532	Jul's Mugglesburgh	Overcharge in fees chg'd \$1.50 sh'd be \$1.00	50	
" 23,	533	W. B. James.....	do do	50	
Dec. 4,	546	R. Lewis.....	Fine and costs paid chief of police	3 50	
" 7,	547	J. A. N. Provonchier	Overcharge in fees, chg'd \$1.50 sh'd be \$1.00	50	
" 7,	548	C. Decasis.....	do do	50	
" 7,	549	J. Beauregarde...	do do	50	
" 7,	550	J. Kirk.....	do do	50	
" 7,	552	J. Dimmick.....	do do	50	
" 7,	553	J. H. McTavish .	do do	50	
" 7,	555	Fanny J. Ellsworth	Fine and costs paid chief 18th March, 1876...	31 50	
Carried forward.....				40 37	

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT	TOTAL	TOT. F. YEA
1875			Brought forward.....	\$ 40	37	
Dec. 21,	561	Phillip Leach.....	Overcharge in fees, ch'd \$1.50 sh'd be \$1.00..	50		
" 22,	564	L. Gillette.....	do do	50		
" 22,	565	E. Curtis.....	do do	50		
			Less—Error in addition of fees short added page 11		41 87	
					4 50	
1876						37
June 3,	655	Same as No. 658½, record fee chg'd in error		1 00		
		Less—Error in bringing forward bal ance from 1875.....		10		
					90	
1877						
Dec. 31,		\$1.85 amount short credited in costs, deducted by auditors should be added.....		3 70	3 70	
		Less—Error in addition of clerk's fees			15	
						3 5
1879						
Mar. 21, 1705		Geo. Sanders.....	Marked paid in chief's & clerk's registers and not in return.....	1 00		
" 29,		Error in addition of page 2, fines in return		75		
June 21, 1915		Peslucane.....	Marked paid in chief's & clerk's registers and not in return	4 50		
" 25, 1634		J. Anderson	do do	4 50		
			Carried forward	10 75		41 82

continued.

STATEMENT I.—Continued.

AMOUNT	TOTAL	TOT. FOR YEAR.
\$ 40 37		
in		
\$1.50		
1.00.. 50		
do 50		
do 50		
short	41 87	
.....	4 50	
	37 37	
chg'd		
..... 1 00		
bal		
..... 10		
	90	
	90	
costs,		
ld be		
..... 3 70	3 70	
s fees	15	
	3 55	
l in		
erk's		
l not		
..... 1 00		
s in		
..... 75		
l in		
erk's		
not		
..... 4 50		
..... 4 50		
10 75		
	41 82	

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT	TOTAL	TOT. FOR YEAR.
			Brought forward.....	\$ 10 75		\$41 82
			1879.			
July 24,	1982	F. Vandal	Paid clerk July 28th. per chief's register, not in return	3 50		
Sept. 9,	2077	An Indian	Paid clerk Sept 9th 11 a m. per chief's register, not in return....	2 50		
Oct. 9,	2143	Harriet Grey	Marked paid C. Brown acting clerk, 18th Oct. 2 p m., per chief's register, not in return	4 50		
" 10,	2145	H. Rowe	do. do. Oct. 14th 11, a. m.....	3 50		
Nov. 3,	2194	Bella Buchin	Paid chief Nov. 5th.....	6 50		
			Less,			31 25
May 6,	1825	Mary Cook	"Committed" accounted for in error.....	3 50		
Sept. 1,	2062	John Carroll	Balance of costs unpaid accounted for in error..	75		
Dec. 31,			Fees short added on return page 2..	1 00		
" "			Amount paid interpreter and witnesses June 6th omitted to be credited A. M. Brown in statement at end of year....	3 00	8 25	23 00
			Carried forward.....			64 82

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT	TOTAL	TOT. F. YEAR
1880.			Brought forward.....			64
April 7,	2419	W. Tickle.....	Paid clerk 17th May as per his register not in return, also paid in chief's regis- ter.....	2 60		
" 24,	2448	A. Urquhart....	Clerk's register says "paid Ap'l 26th, chief's register says p'd clerk Ap'l 26th 4 p.m.," not in return.....	2 50		
" "	2449	W. Gordon....	Clerk's register says "paid clerk," chief's register says "paid C. Brown 29th April 2 p. m." not in re- turn.....	2 50		
May 10	2473	B. C. Kenway	Chief's register says 'paid clerk' not in return..	2 10		
June 15,	2551	R. Kennedy.....	Clerk's register "paid clerk," chief's register "paid clerk June 30th 11.30 a.m.," not in return.....	6 50		
July 31,	2642	T. A. Gamble....	Chief's register "paid C. J. Brown July 31st 11 a.m. "not in return.....	2 60		
			Carried forward.....	18 80		64 8

continued.

STATEMENT I.—Continued.

PARTICULARS.	AMOUNT TOTAL	TOT. FOR YEAR	DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT TOTAL	TOT. FOR YEAR.
.....		64 82	1880.			Brought forward.....	\$18 80	\$64 82
17th			Aug. 20,	2671	A. Wilson.....	Chief's register		
per his						'paid clerk Aug.		
not in						20th 11.30 a.		
also paid						m." not in re-		
regist-						turn	1 00	
.....	2 60		" 30,	2714	Mollie Taylor....	Fine \$30.00,		
register						costs \$2 50		
id Ap'l						clerk's register		
chief's						says "paid clerk		
says p'd						\$32 50, chief's		
l 26th						register, paid		
not in						clerk Aug. 30th		
.....	2 50					11.30 a. m.,		
register						\$32.50, return		
paid						says \$17 50....	15 00	
chief's			Sept. 15,	2774	Paul McDonald.	Clerk's register		
says						says paid clerk,		
Brown						chief's register		
l 2 p.						says "paid C.		
in re-						J. Brown Sept.		
.....	2 50					20th 11.30 a.		
register						m." return says		
clerk'						unpaid,	12 50	
turn..	2 10		" 16,	2778	George Ravin...	Clerk's register		
register						says paid clerk,		
clerk,"						chief's register		
register						says "paid C.		
clerk						J. Brown Sept.		
11.30						20th 11.30 a.		
ot in						m." return says		
.....	6 50					unpaid,	3 50	
register			" 18,		Error in carrying forward clerk's fees			
C. J.						on return, page 4, forward as		
y 31st						\$188.55, should be \$180.55.....	8 00	
"not								
.....	2 60							
.....	18 80	64 82				Carried forward.....	58 80	64 82

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME	PARTICULARS.	AMOUNT	TOTAL.	TOT. YEA.
1880.						
			Brought forward.....	\$58 80		\$6.
Sept. 27,	2798	W. A. Carmichael	Chief's register says "paid clerk Sept. 27th, 11 a m., return says unpaid....	2 50		
Oct. 29,	2859	John Anderson	Chief's register says "paid clerk Oct. 29th noon" return says un- paid	3 50		
Nov. 13,	2907	Stewart Crawford	Chief's register says "paid clerk Nov. 13th noon." return says unpaid...	2 50		
" 22,	2919½	John Donald	Clerk's register says paid clerk, chief's register says "paid," omitted in re- turn	3 50		
" 25,	2957	William Sweeney	Clerk's register says "paid clerk Jan'y. 27th," chief's register says "paid clerk Nov. 26th, re- turn says un- paid	17 50		
Dec. 1,	2963	Hugh Cromwell	Chief's register says "paid clerk Dec. 1st by Mc G." return says unpaid	2 50	90 80	
			Carried forward.....		90 80	64

Continued.

STATEMENT I. - Continued.

CLARS. AMOUNT TOTAL.	TOT. FOR YEAR.	DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT TOTAL.	TOT. FOR YEAR.
.....	\$58 80	1880.			Brought forward.....	\$90 80	\$64 82
register					Less - Fee omitted on 2919½.....	1 00	
aid clerk					Over returned on 2969 entered in re-		
27th, 11					turn as \$17.00 should be \$15.00	2 00	
return					Error in auditors addition of costs. .	50	
paid....	2 50	1881.				3 50	87 30
register		Feby. 28,			Error in addition		
aid clerk					of costs page 1		
h noon"					on return....	05	
says un-		" "			do do	05	
.....	3 50	Mar. 22, 3142	D. McLeod.....	Clerk's register			
register				says "paid			
aid clerk				clerk," chief's			
13th				register says			
return				"paid C. J.			
paid...	2 50			Brown by A.			
register				Mc G. March			
d clerk,				25th," unpaid			
register		" 23, 3148	A. McDonald....	in return.....	3 50		
paid,"				Clerk's register			
in re-				says "paid			
.....	3 50			clerk," chief's			
register				register says			
aid clerk				"paid C. J.			
27th,"				Brown by chief			
register				Mar. 28th, un-			
aid clerk				paid in return.	2 50		
ith, re-		" 24, 3150	J. Crapeau.....	Clerk's register			
says un-				says "paid			
.....	17 50			clerk," chief's			
register				register says			
aid clerk				"paid C. J.			
by Mc				Brown by A.			
rn says				Mc G. March			
.....	2 50			25th," unpaid			
	90 80			in return.....	1 50		
l.....	90 80			Carried forward....	7 60		152 12
	64 82						

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT	TOTAL.	TOT. YEA
1881.						
			Brought forward.....	\$7 60		\$152
Mar. 25,	3152	Jane Thomas.....	Clerk's register says "paid clerk," chief's register says "paid C. J. Brown by A. Mc G. Mar. 28th," unpaid in return		3 50	
April 14,	3221	P. Maxlais.....	Chief's register says "paid," clerk's register says "paid clerk nil," unpaid in return		3 25	
" 19,	3232	R. Fitzgerald....	Clerk's register says "not paid," chief's register says "paid C. J. B. by prosecu- tor in court," unpaid in return		2 25	
" 29,	3264	L. McAllister....	Clerk's register says "not paid," chief's register says "paid to chief," unpaid in return		3 50	
May 7,	3285	Thos. Barry.....	Clerk's register says "not paid," chief's register says "paid C. J. Brown by A. Mc G." unpaid in returns.....		2 50	
			Carried forward.....	22 60		152 1

continued.

STATEMENT I.—Continued.

PARTICULARS.	AMOUNT.	TOTAL.	TOT. FOR YEAR.	DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT.	TOTAL.	TOT. FOR YEAR.
.....	\$7 60		\$152 12	1881.						
register							Brought forward	\$22 60		\$152 12
paid				May 10,	3293	M. E. Roy	Clerk's register			
chief's							says "paid			
says							clerk nil,"			
C. J.							chief's register			
by A. Mc							says "paid			
28th,"							Jan'y 14th C. J.			
return	3 50						B." (initialed)			
register							unpaid in return	3 35		
paid,"										
register				June 4,	3375	E. G. Thomas ...	Clerk's register			
d clerk							says "paid 1st			
paid in							May 1882,"			
.....	3 25						chief's register			
register							says "paid May			
paid,"							1st 1882 to C.			
register							J. B." unpaid in			
d C. J.							returns.....	7 35		
osecu-				" 7,	3377	D. Desjardine....	Clerk's register			
court,"							says "not paid"			
return	2 25						chief's register			
register							says "paid,"			
paid,"							unpaid in re-			
register							turns.....	3 50		
aid to										
npaid										
.....	3 50									
register				" 11,	3396	R. H. Cronn....	Clerk's register			
paid,"							says "not paid,"			
register							chief's register			
d C. J.							says "paid			
by A.							clerk by A. Mc			
npaid							G." unpaid in			
.....	2 50						returns.....	3 35		
.....	22 60		152 12				Carried forward.....	40 15		152 12

STATEMENT I. — *Continued.*

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT	TOTAL.	TOT. YE
1881.						
			Brought forward.....	\$40 15		\$152
June 13,	3406	S. S. Cummings..	Clerk's register says "not paid" chief's register says "paid to chief and paid me t h i s 14th Jan'y, (initial- ed) C. J. B. un- paid in returns.	4 35		
Aug. 23,	3683	Williams & Barry..	Clerk's register says "not paid" chief's register says "paid in court." unpaid in returns	4 35		
" 29,	3704	Mary Sanderson.	Clerk's register says "not paid," chief's register says "paid not to clerk." un- paid in returns.	4 00		
Sep't 13,	3738	J. J. Muldoon	Clerk's register says "not paid" chief's register says "paid \$2.35 Jan'y 14th," (initialed) C. J. B. unpaid in return.....	2 35		
" 13,	3739	J. J. Ferrer	Clerk's fees charg- ed t w i c e on Sept. 13th and October 11th..	1 60		
			Carried forward.....	56 80		152 15

-Continued.

STATEMENT I.—Continued.

PARTICULARS.	AMOUNT.	TOTAL.	TOT. FOR YEAR.	DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT.	TOTAL.	TOT. FOR YEAR.
d.....	\$40 15		\$152 12	1881.			Brought forward.....	\$56 80		\$152 12
register				Oct. 4,	3800	R. Sperrier	Clerk's register			
not paid"							says "not paid,"			
register							chief's register			
paid to							says "paid not			
nd paid							to C. J." un-			
s 14th							paid in returns.	2 50		
(initial-				" 6,	3812	C. Bots.....	Clerk's register			
. B. un-							says "not paid,"			
returns.	4 35						chief's register			
register							says "paid C. J.			
ot paid"							B." unpaid in			
register				" 19,	3859	John Kerr	returns	2 50		
paid in							Clerk's register			
unpaid							no record of			
s	4 35						costs, chief's			
register							register s a y s			
paid,"							'paid January			
register							14th," unpaid			
id not							in return	2 35		
" un-				Nov. 5,	3927	G. Harkness.....	Clerk's register			
returns.	4 00						says "p a i d			
register							chief of police			
paid"							\$2.50," chief's			
register							register s a y s			
\$2.35							"paid C. J.			
14th,"							Brown Nov. 5th			
C. J.							11.30 a. m."			
d in							unpaid in re-			
.....	2 35			" 7,	3929	A. Beslile	turns	2 50		
harg-							Clerk's register			
e on							says "not paid,"			
n and							chief's register			
th..	1 60						says "p'd C. J.			
							B." unpaid in			
							returns	11 50		
.....	56 80		152 12				Carried forward.....	78 15		152 12

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT.	TOTAL.	TOT. YEA
1881.						
			Brought forward.....	\$78 15		\$152
Nov. 15,	3969	Keith & Powell ..	Clerk's register says "not paid," chief's register says "paid," unpaid in re- turns.....		3 35	
" 16,	3986	B. Monis	Clerk's register says "not paid," chief's register says "paid to chief by Mc- Rae," unpaid in return.....		2 50	
" 23,	4010	W. B. Chisholm..	Clerk's register, no record of costs, chief's register says "paid" and "not paid to clerk," unpaid in returns.....		2 25	
" 26,	4021 1/2	P. Colston	Clerk's register says "paid clerk," chief's says "paid C. J. B." omitted from returns..		12 25	
" "	4023	B. Travers.....	Clerk's register says "not paid," chief's register says "paid Jan'y 14th (initialed) C. J. B." un- paid in returns.		7 35	
			Carried forward	105 85		152 12

Continued.

STATEMENT I. Continued.

PARTICULARS.	AMOUNT.	TOTAL.	TOT. FOR YEAR.	DATE.	NO. OF CASE.	NAME.	PARTICULARS	AMOUNT	TOTAL.	TOT. FOR YEAR.
1881.							Brought forward...	\$105 85		\$152 12
Dec. 5, 4060						A. W. Murdock..	Clerk's register says "not paid," chief's register says "paid Jan'y 14th (initialed) C. J. B." unpaid in return.	2 50		
" 16, 4099						do ..	Clerk's register says "not paid," chief's register says "paid Jan'y 14th (initialed) C. J. B." unpaid in return..	3 50		
" 17, 4102						Mary Savoyard...	Clerk's register says "not paid," chief's register says "paid," unpaid in return	2 50		
" 30, 4159						John Irvin	Clerk's register says "not paid," chief's register says "paid," unpaid in return	2 50		
May 20,						Less	error in carrying forward costs from page 3 to page 4, forward as \$125.75 should be \$125.25	50		
Nov. 25						4016 R. H. Cronn.....	Fees short charged \$1.00 should be \$1.60	60	1 10	
Carried forward.....								115 75		152 12

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT.	TOTAL.	TOT YE
1881.						
			Brought forward		\$115 75	\$15
			Less,			
Nov 26,	4021½	P. Colston	Omitted in state- ment—fees . . .		1 50	112
1882.						
Jan. 2,	4160	Jas. Horn	Fee twice charged this date and 30th Dec. '81 . .	1 60		
" 7,	4173	W. Killett	Fee twice charged same as No. 4176	1 00		
" 18,	4207	Iane Thomas	Fee charged as \$2.00 should be \$1 00	1 00		
April 18,	4278	John Gibson	Balance of costs entered in re- turn as \$2.25 should be \$2 35	10		
May 11,	4882	T. Johnson	Fee charged as \$1.50, should be \$1.00	50		
" "	4886	C. Bardeau	do do	50		
" "	4892	S. Courtaway	do do	50		
" "	4897	John Kelly	do do	50		
" "	4904	F. McLaughlin . . .	do do	50		
" 12,	4911	M. Andrews	do do	50		
" "	4915	F. Harris	do do	50		
" "	4919	C. Smith	do do	50		
" 13,	4923	W. Phillips	do do	50		
" 15,	4931	G. Masterman	do do	50		
" "	4935	W. Fidler	do do	50		
" "	4939	P. C. Smith	do do	50		
" "	4943	J. Laugan	do do	50		
" 16,	4947	W. Musgrove	do do	50		
			Carried forward	10 70		266 31

STATEMENT I.—Continued.

PARTICULARS.	AMOUNT.	TOTAL.	TOT FOR YEAR.	DATE	NO. OF CASE.	NAME.	PARTICULARS	AMOUNT.	TOTAL.	TOT FOR YEAR.
rd ...	\$115 75	\$152 1		1882.			Brought forward	\$10 70		\$266 73
in state- fees ...				May 17,	4953	J. McQuaddle....	Fee charged as			
	1 50						\$1.50, should			
							be \$1.00			
charged		114 2		" 18,	4965	F. Vandell	do do		50	
ate and				" 19,	4968	J. Fletcher ...	do do		50	
c. '81..	1 60			" "	4973	J. A. Leonard....	do do		50	
charged				" 22,	4984	L. La Combe....	do do		50	
as No.				" "	4987	B. Sheldon.....	do do		50	
.....	1 00			" "	4991	M. Watson.....	do do		50	
ged as				" "	4995	J. Eisler	do do		50	
ould be				" "	4998	J. Bain	do do		50	
.....	1 00			" "	5003	L. Merritt	do do		50	
f costs				" 23,	5013	T. Henry... ..	do do		50	
in re-				" 24,	5017	H. Kelly.....	do do		50	
\$2.25				" "	5021	T. J. Downing...	do do		50	
e \$2 35	10			" "	5025	W. Johnston.....	do do		50	
ged as				" 25,	5029	R. Shores.....	do do		50	
ould be				" "	5034	J. McIvroy	do do		50	
.....	50			" "	5038	S. F. Porter.....	do do		50	
do	50			" 26,	5046	C. A. Caulson...	do do		50	
do	50			" 27,	5056	W. Lawler.....	do do		50	
do	50			" "	5060	J. Tait.....	do do		50	
do	50			" "	5063	M. Scott.....	do do		50	
do	50			" 29,	5667	M. Cloncey	do do		50	
do	50			" "	5074	D. McLaughlin...	do do		50	
do	50			" 30,	5077	M. Courier.....	do do		50	
do	50			" 31,	5079	P. Broadrick....	do do		50	
do	50			" "	5081	R. F. Sperrin...	do do		50	
do	50						Amount of fees			
do	50						overcharged			
do	50						during months			
do	50						of June, July			
do	50						and pt. of Aug.			
do	50						for which period			
do	50									
.....	10 70	266 31					Carried forward	23 70		266 37

STATEMENT I.—Continued.

DATE.	NO. OF CASE.	NAME.	PARTICULARS.	AMOUNT.	TOTAL.	TOT. YEA
1882.			Brought forward.....	\$23 70		\$266
			statements have not been suppli- plied to us, but the fees have been made up by us from or- riginal papers..	75 00	98 70	
		Less.				
Mar. 22,	4457	J. Stoddard.....	Omitted in return, fee	1 00		
April 21,	4700½	J. Anderson	do do	1 60		
May 11,	4887	T. Baker	do do	1 00		
April 18,	4678	J. Gibson.....	Short on fee....	10		
May 16,	4946	J. Groh	Committed. Fee omitted in re- turn.....	2 00		
Jan'y 27,	4244	R. Johnston.....	Witness fees in- cluded in costs	2 00		
Feb' 28,			Errors in auditor's totals of fines and costs	95		
Mar. 31,			do do	60		
April 30,			do do	21 50		
May 4,	4810	W. Mitchell.	Balance fine and costs unpaid..	85		
June 10,	5158	A. D. Irish.....	Witness fees in- cluded in costs	1 00		
July 25,	5506	E. Hickman. ...	"Committed," en- tered as paid in error.....	1 00		
Aug. 3,			Error in auditor's total of fines and costs.....	3 00		
					36 60	62
			Total corrections.....			\$328

continued.

STATEMENT J.—CITY POLICE COURT.
STATEMENT OF OVERCHARGES OF RECORD FEES BY A. M. BROWN, CLERK

LARS. AMOUNT. TOTAL.	TOT. FOR YEAR.	YEAR.	PARTICULARS.	AMOUNT.	TOTAL.
ON "DISMISSED" CASES.					
1875, Case Nos., 525, 528, 535, 544, 545, 560, 562, 7 at \$1	\$266 3	1875,		\$7 00	
1876, " 590, 604, 622, 625, 626, 629, 644, 654, 663, 668, 672, 676, 687, 693, 694, 698, 699, 720, 744, 746.....		1876,		20 at \$1	20 00
1877, " 777, 786, 789, 790, 798, 828, 866, 868, 869, 871, 880, 933, 963, 974 977, 984, 1,046, 1,067, 1,082, 1,089, 1,091, 1 093, 1,107.....		1877,		22 at \$1	22 00
1878, " 1,116, 1,123, 1,141, 1,149, 1,151, 1,152, 1,153, 1,166, 1,170, 1,212, 1,213, 1,214, 1,216, 1,240, 1,242, 1,243, 1,308, 1,342, 1,363, 1,365, 1,371, 1,384, 1,425, 1,501, 1,561, 1,607.....		1878,		26 at \$1	26 00
1879, " 1,645 1,673, 1,675½, 1,684, 1,718, 1,721, 1,722, 1,724, 1,730, 1,749, 1,785, 1,786, 1,815, 1,832, 1,862, 2,002, 2,008, 2,154, 2,165, 2,167, 2,189, 2,189½, 2,202, 2,219, 2,223½, 2,229, 2,235, 2,237, 2,249, 2,281, 2,282, 2,283, 2,284, 2,302, 2,329, 2,438, 2,439, 2,441, 2,442, 2,443, 2,510, 2,511, 2,518, 2,547, 2,572, 2,762, 2,863.....		1879,		29 at \$1	29 00
1880, " 2,863.....		1880,		18 at \$1	18 00
1881, " 3,051, 3,055, 3,057, 3,083, 3,168, 3,186, 3,197, 3,198, 3,200, 3,202, 3,203, 3,205, 3,207, 3,224½, 3,314, 3,320, 3,436, 3,459, 3,476, 3,570, 3,619, 3,652, 3,655, 3,811, 3,813, 3,815, 3,829, 3,830, 3,866, 3,870, 3,931, 4,013, 4,127, 4,156.....		1881,		34 at \$1	34 00
			Carried forward.....	\$156 00	
					D

STATEMENT J.—Continued.

YEAR.	PARTICULARS.	AMOUNT.	TO
	Brought forward.....	\$156 00	
1882,	Case Nos. 4,175, & 76, 4,246, 4,247, 4,278, 4,289, 4,294, 4,315, 4,369, 4,427, 4,474, 4,581, 4,583, 4,610, 4,701, 4,766, 4,792, 4,811, 4,857, 4,890, 4,943, 4,981, 5,090, 5,126, 5,147, 5,218, 5,227, 5,228, 5,336, 5,423, 5,424, 5,514, 5,537, 5,565, 5,585, 5,594 35 at \$1	35 00	\$19
"NO PROSECUTION" CASES.			
1876,	Case Nos. 587, 675.....	2 at \$1	2 00
1877,	" 964.....	1 at \$1	1 00
"NOT SERVED" CASES.			
1877,	Case Nos. 864½, 964.....	2 at \$1	2 00
1878,	" 1,115½, 1,176½, 1,237, 1,311½, 1,414, 1,454.....	6 at \$1	6 00
1879,	" 1,732, 2032.....	2 at \$1	2 00
1880,	" 2,293, 2,299½, 2,321, 2,527, 2,528, 2,556, 2,629 2,958½, 2,643..	9 at \$1	9 00
1881,	" 3,510, 3,849, 3,854, 3,999, 4,069, 4 142, 3,512, 3,754.....	8 at \$1	8 00
1882,	" 4,245, 4,470, 4,408, 5,075.....	4 at \$1	4 00
"WITHDRAWN" AND "SETTLED OUT OF COURT" CASES.			
1878,	Case Nos. 1,162.....	1 at \$1	1 00
1881,	" 3,126, 3,192, 3,241, 3,256, 3,348, 3,363, 3,395, 3,414, 3,414½, 3,415, 2,417, 3,417½, 3,493, 3,507, 3,887, 4,066, 4,158, 4,160.....	18 at \$1	18 00
1882,	" 4,428, 5,102, 5,344, 5,422, 5,425,	5 at \$1	5 00
Carried forward.....			24 \$249

Continued.

STATEMENT J.—Continued.

AMOUNT.	TOTAL	YEAR.	PARTICULARS.	AMOUNT.	TOTAL.
1.....	\$156 00		Brought forward.....		\$249 00
4,278,			"NOT TRIED" CASES.		
4,369,		1878, Case Nos. 1,176, 3/4 1,301.....	2 at \$1	2 00	
4,583.		1879, " 1,759, 2,109	2 at \$1	2 00	
4,792.		1880, " 2 536	1 at \$1	1 00	
4,943,		1881, " 3,792, 4,052	2 at \$1	2 00	
5,147,		1882, " 4,211, 4,599, 5,478, 5,479	4 at \$1	4 00	
5,336,					11 00
5,537,					
..... 35 at \$1	35 00		"SEARCH WARRANTS.		
	\$191 00	1878, Case Nos. 1,202, 1,295.	2 at \$1	2 00	
N" CASES.		1879, " 1,643 1,651, 1,659	3 at \$1	3 00	
..... 2 at \$1	2 00	1881, " 3 822, 3,845, 4,042	3 at \$1	3 00	
..... 1 at \$1	1 00				8 00
	3 00				
CASES.		Total.....			\$268 00
..... 2 at \$1	2 00				
311 1/2,					
..... 6 at \$1	6 00				
..... 2 at \$1	2 00				
2,528,					
643.. 9 at \$1	9 00				
4,069,					
..... 8 at \$1	8 00				
..... 4 at \$1	4 00				
	31 00				
OUT OF COURT" CASES.					
..... 1 at \$1	1 00				
3,348,					
14 1/2,					
4,493,					
4,158,					
..... 18 at \$1	18 00				
425, 5 at \$1	5 00				
	24 00				
.....	\$249 00				

STATEMENT K.—OFFICE OF THE CLERK OF POLICE COURT

WINNIPEG, 7th MAY, 1882.

A. RUTLEDGE, Dr. to the City of Winnipeg.

DATE.	No.	NAME.	FINES.	COSTS.
1882.				
Nov. 14,	953	F. Dartil.....	\$ 2 00	\$1
"	960	Os. Nelson.....	1 00	1
Nov. 15,	967	Powell & Keith.....	4 00	2
"	968	H. Smith.....	4 00	2
"	969	D. Grimes.....	4 00	2
"	970	S. Goodloom.....	2 00	2
"	971	Hogan & Gibbons.....	4 00	2
"	972	A. Carmichel.....	4 00	2
"	974	Jas. Campbell.....	1 00	1
"	975	Alex. H. Johnston.....	3 00	1
"	976	Rob. G. Huston.....	1 00	1
"	977	Rob. McKay.....	1 00	1
"	978	Chas. Quigley.....	3 00	1
"	979	And. Smith.....	2 00	1
"	980	Chas. Hay.....	2 00	1
"	982	John Pedau.....	1 00	2
"	983	S. Sauvuyord.....	3 00	1
"	984	M. Chambers.....	1 00	1
"	985	W. Sharpe.....	1 00	1
"	986	W. O'Neil.....	1 00	1
"	987	J. Whelan.....	4 00	2
"	988	White & Gibson.....	4 00	2
"	989	Peter Ornbach.....	1 00	1
"	990	W. Bradley.....	1 00	1
"	991	J. Henrys.....	3 00	1
Nov. 16,	993	M. Morris.....	20 00	1
"	994	L. Brown.....	20 00	1
"	996	Etta Bain.....	40 00	2
"	997	F. Eichstadt.....	1 00	1
"	998	A. Ewing.....	2 00	1
"	999	A. Bargiven & Co.....		2
"	1000	F. Cuichon.....	1 00	1
"	1001	D. McDonald.....	1 00	1
"	1003	M. Morrison.....	1 50	1
"	1004	R. Brownly.....	3 00	1
"	1005	S. McGinnis.....	1 00	1

CLERK OF POLICE COURT,
WINNIPEG, 7th MAY, 1884.
City of Winnipeg.

STATEMENT K.—Continued.

FINES.	COSTS.	DATE.	No.	NAME.	FINES.	COSTS.
		1882.				
		Nov. 16,	1006	A. Anderson	\$ 1 00	\$1 50
\$ 2 00	\$1 50	"	1007	A. Olsen	1 00	1 50
1 00	1 50	"	1008	P. Leckie	1 00	1 50
4 00	2 35	"	1009	Kitte Brown	20 00	1 50
4 00	2 35	"	1010	Dora Williams	40 00	2 25
4 00	2 35	"	1011	Mable Geoffie	20 00	1 50
2 00	2 35	"	1012	Lena Holbrook	20 00	1 50
4 00	2 35	Nov. 17,	1013	John Lambert	1 00	1 50
4 00	2 35	"	1014	H. Richmond	40 00	2 25
1 00	1 50	"	1015	Mattie Garland	20 00	1 50
3 00	1 50	"	1016	H. Richmond	1 00	1 50
1 00	1 50	"	1017	F. Mitchel	1 00	1 50
1 00	1 50	"	1018	T. Stinson	1 00	1 50
3 00	1 50	"	1019	D. Darling	1 00	1 50
2 00	1 50	"	1020	J. Caldwell	1 00	1 50
2 00	1 50	"	1021	N. McKay	1 00	1 50
1 00	2 25	"	1022	J. McMinnan	2 00	1 50
3 00	1 50	"	1023	P. Mahoney	2 00	1 50
1 00	1 50	Nov. 18,	1028	Thos. Parr	2 00	1 50
1 00	1 50	"	1029	D. Fisher	2 00	1 50
1 00	1 50	"	1030	Thos. Drake		2 35
4 00	2 35	"	1031	F. Laker	2 00	1 50
4 00	2 35	"	1032	Oz. Jaques	1 00	1 50
1 00	1 50	"	1033	L. Goneau	1 00	1 50
1 00	1 50	"	1034	F. Laker	20 00	
3 00	1 50	"	1035	W. Martin	1 00	1 50
20 00	1 50	"	1036	A. Core	3 00	2 35
20 00	1 50	"	1037	C. Lotpolskey	3 00	2 35
40 00	2 25	"	1039	Th. Gray	3 00	2 35
1 00	1 50	"	1040	A. L. McLean	30 00	2 35
2 00	1 50	"	1041	W. N. Esterbrook		2 25
	2 35	Nov. 20,	1044	H. Clay	1 00	1 50
1 00	1 50	"	1045	A. McKay	1 00	1 50
1 00	1 50	"	1046	R. Borwick	1 00	1 50
1 50	1 50	"	1047	P. Fullerton	1 00	1 50
3 00	1 50	"	1048	M. Ryan	3 00	1 50
1 00	1 50	"	1050	J. Palmer	1 00	1 50
		"	1052	W. Nelson	3 00	1 50

STATEMENT K.—Continued.

DATE.	No.	NAME.	FINES.	Co
1882.				
Nov. 20,	1053	A. Atcheson	\$ 1 00	\$
"	1054	C. Lumlin	2 00	
"	1055	G. McDonald	1 00	
"	1056	J. Jordon	1 50	
"	1057	H. Tyers	1 00	
"	1058	R. Brodie	1 00	
"	1059	W. Shuttlewith	1 00	
"	1060	D. L. Bell	1 00	
Nov. 21,	1062	J. Robinson	2 00	
"	1063	P. Barow	4 00	
"	1064	D. Rodgers	30 00	
"	1065	T. Cyrs.	20 00	
"	1066	D. McDonald		
"	1067	J. M. Ross		
"	1068	C. Jennings	5 00	
"	1070	J. Vackner	2 00	
"	1072	J. McKay		
"	1073	A. McNabb	2 00	
"	1074	J. McKay		
"	1076	G. E. Bemer	2 00	
"	1077	A. Dorau	1 00	
"	1078	L. Liberty	1 00	
"	1079	P. Fullerton	3 00	
"	1080	O. Alsten	1 50	
"	1081	A. Erickson	1 00	
"	1082	A. Anson	1 00	
"	1083	J. Brown	1 50	
Nov. 22,	1084	Jas. Hays	1 00	
"	1085	M. McCaine	5 00	
"	1086	J. Kew	1 00	
"	1087	T. Oliver	1 00	
"	1088	W C. Herd	1 00	
"	1089	S. Logan	1 00	
"	1090	A. McLeod	2 00	
"	1092	T Legget	1 00	
"	1093	H. Clay	3 00	
"	1097	W. J. Wilton	3 00	
"	1098	R. Grey	1 00	

Continued.

STATEMENT K.—Continued.

FINES.	COSTS.	DATE.	No.	NAME.	FINES.	COSTS.
		1882.				
\$ 1 00	\$1 50	Nov. 22.	1099	B. Jenkins.....	\$ 1 00	\$1 50
2 00	1 50	Nov. 23,	1105	W. Fraser.....	1 00	1 50
1 00	1 50	"	1107	O. Baglin.....	1 00	1 50
1 50	1 50	"	1108	A. Sooray.....	2 00	1 50
1 00	1 50	"	1109	J. Blomme.....	1 00	1 50
1 00	1 50	"	1110	T. Winters.....	1 00	1 50
1 00	1 50	"	1111	T. Wilby.....	1 00	1 50
1 00	1 50	"	1115	A. McLeod.....	1 00	1 50
2 00	2 35	"	1116	E. Johnston.....	1 00	1 50
4 00	2 35	"	1117	W. Smith.....	20 00	2 35
30 00	2 35	Nov. 24,	1118	J. Hoy.....	3 25	1 50
20 00	2 35	"	1120	M. Walsh.....	3 00	1 50
	2 35	"	1122	R. H. Crome.....	8 00	2 25
	2 35	"	1123	G. Ecob.....	30 00	2 35
5 00	2 35	"	1124	M. Kaniff.....	3 00	2 35
2 00	1 50	"	1125	Al. Proux.....	5 00	2 25
	2 25	"	1126	T. Collins.....	1 00	1 50
2 00	1 50	"	1128	J. Malquin.....	1 50	1 50
	2 25	"	1129	J. Stewart.....	1 00	1 50
2 00	1 50	"	1130	P. Landquest.....	1 00	1 50
1 00	1 50	"	1131	T. Oliver.....	1 00	1 50
1 00	1 50	Nov. 25,	1133	W. Heapy.....	2 00	1 50
3 00	1 50	"	1134	C. Endlau.....	1 00	1 50
1 50	1 50	"	1135	J. Tough.....	3 00	1 50
1 00	1 50	"	1137	F. Johnston.....	1 00	1 50
1 00	1 50	"	1138	J. Olsen.....	1 00	1 50
1 50	1 50	"	1139	J. Muir.....	1 00	1 50
1 00	1 50	"	1140	J. Ahola.....	1 00	1 50
5 00	1 50	"	1141	G. Bisant.....	1 00	1 50
1 00	1 50	"	1142	J. Holengrun.....	1 50	1 50
1 00	1 50	"	1143	A. Mathison.....	1 00	1 50
1 00	1 50	Nov. 27,	1146	S. Stevenson.....	3 00	1 50
1 00	1 50	"	1147	A. Bevis.....	2 00	1 50
2 00	1 50	"	1148	P. Quigley.....	2 00	1 50
1 00	1 50	"	1149	T. Desborough.....	2 00	1 50
3 00	1 50	"	1150	J. Watson.....	2 00	1 50
3 00	1 50	"	1151	H. Brown.....	2 00	1 50
1 00	1 50	"	1152	J. Turner.....	4 00	1 50

STATEMENT K. - *Continued.*

DATE.	No.	NAME.	FINES.	COST
1882.				
Nov. 27,	1153	C. Thorn.....	\$10 00	\$1
"	1154	J. Gowler	2 00	2
"	1155	M. Davis.....	20 00	1
"	1156	O. Reid	20 00	1
"	1157	K. Walsh	20 00	1
"	1158	K. Ray	20 00	1
"	1159	Gr. Stanley.....	20 00	1
"	1160	F. Lewis.....	20 00	1
"	1161	Ott. Olston.....	20 00	1
"	1162	M. Smith.....	20 00	1
"	1163	F. Hood	20 00	1
"	1164	F. Ward	20 00	1
"	1165	H. Bryton	20 00	1
"	1166	G. Bouchette	20 00	1
"	1167	W. St. Clair	20 00	1
"	1168	E. Star.....	20 00	1
"	1169	N. Moore.....	20 00	1
"	1170	E. Lewis.....	40 00	2
"	1171	C. Hastings.....	40 00	2
"	1172	A. Hall	40 00	2
"	1173	C. Moore.....	40 00	2
"	1174	M. Angan	40 00	2
"	1175	M. Canniff		2
Nov. 28,	1176	J. Anderson	10 00	2
"	1177	D. Repten, et. al.	50 00	2
"	1178	M. Negirnock.....	3 00	2
"	1179	Monroe	3 00	2
"	1180	Monroe	1 00	2
"	1181	J. A. Watson	4 00	1
"	1187	L. Shjordan.....	2 00	1
"	1188	R. B. Cranley.....	2 00	1
"	1189	A. Urquart	2 00	1
"	1190	O. Soierberg	3 00	1
Nov. 29,	1201	Flett	3 00	1
"	1202	J. Laughlin.....	3 00	2
"	1203	D. McSweeney	2 00	1
"	1204	L. Lacey.....	2 00	1
"	1205	W. Green	2 00	1

continued.

STATEMENT K.—Continued.

FINES.	COSTS.	DATE.	No.	NAME.	FINES.	COSTS.
		1882.				
\$10 00	\$1 50	Nov. 29,	1206	J. Abbott.....	\$ 3 00	\$1 50
2 00	2 35	"	1207	F. Baker.....	2 00	1 50
20 00	1 50	"	1208	C. Bunham.....		2 35
20 00	1 50	Nov. 30,	1209	T. White.....	2 00	1 50
20 00	1 50	"	1211	R. Fiddler.....	3 00	1 50
20 00	1 50	Dec. 1,	1212	J. Bawlf.....		2 25
20 00	1 50	"	1213	J. Campbell.....	2 00	1 50
20 00	1 50	"	1214	J. Fortier.....	3 00	1 50
20 00	1 50	"	1215	H. C. Jacobson.....	2 00	1 50
20 00	1 50	Dec. 2,	1220	F. C. Ship.....	2 00	2 35
20 00	1 50	"	1223	R. Wilson.....	3 00	1 50
20 00	1 50	"	1224	J. Shane.....	3 00	1 50
20 00	1 50	"	1225	J. Delster.....	2 00	1 50
20 00	1 50	"	1226	J. D. Jermain.....	2 00	1 50
20 00	1 50	"	1227	Geo. McIntosh.....	2 00	1 50
20 00	1 50	"	1228	Y. Olafuson.....	2 00	1 50
20 00	1 50	"	1229	A. Moore.....	3 00	1 50
40 00	2 25	"	1230	J. McKerney.....	2 00	1 50
40 00	2 25	"	1231	J. Fisher.....	3 50	1 50
40 00	2 25	"	1235	W. Hill.....	2 00	1 35
40 00	2 25	Dec. 4,	1236	A. Urquhart.....	3 00	1 50
40 00	2 25	"	1237	A. McLean.....	2 00	1 50
	2 35	"	1238	R. Johnston.....	2 00	1 50
10 00	2 25	"	1239	W. Jackson.....	2 00	1 50
50 00	2 35	"	1240	J. Bowman.....	2 00	1 50
3 00	2 35	"	1241	H. Dish.....		1 50
3 00	2 35	"	1243	J. O'Brine.....	2 00	1 50
1 00	2 35	Dec. 5,	1245	J. Bawlf.....	2 00	2 35
4 00	1 50	"	1246	F. Loader.....	2 00	2 35
2 00	1 50	"	1247	J. Dunnston.....	2 00	2 35
2 00	1 50	"	1248	J. Dayton.....	1 00	2 35
2 00	1 50	"	1250	Griffin & Douglass.....	1 00	2 35
3 00	1 50	"	1255	D. M. Steves.....	2 00	1 50
3 00	1 50	"	1256	J. Close.....	1 00	2 35
3 00	2 35	"	1257	J. Sinclair.....	3 00	1 50
2 00	1 50	"	1259	J. Evans.....	3 00	1 50
2 00	1 50	"	1260	G. Adolf.....	2 00	1 50
2 00	1 50	"	1261	E. Shore.....	2 00	2 35

STATEMENT K.—Continued.

DATE	No.	NAME.	FINES.	C.
1882.				
Dec. 6,	1263	A. Snelgrove	\$ 2 00	\$
"	1264	J. Holland	3 00	
"	1265	J. Swanston	5 00	
"	1266	A. Gagnier	2 00	
Dec. 7,	1269	D. Harper	5 00	
"	1270	W. Somme ville		
"	1271	J. Kinnear		
"	1272	A. Rosenthal		
"	1273	P. Martin	2 50	
"	1274	J. Webb	2 00	
Dec. 8,	1275	J. Watson	4 00	
"	1276	W. Dunn	4 00	
"	1277	P. Shoncey	2 50	
"	1278	O. West	2 00	
"	1279	W. Gracie	2 50	
"	1280	G. Bouchard	2 00	
"	1281	T. Dalkins	2 00	
"	1283	L. Nofke	2 00	
"	1284	M. P. Petterson	2 00	
"	1285	A. Proulx	2 00	
"	1286	H. Firm	2 00	
"	1287	A. Olliver	2 00	
Dec. 9,	1288	J. Cartner	2 00	
"	1289	J. Hogan	2 00	
"	1290	C. Egan	2 00	
"	1297	C. J. Lewis	2 00	
Dec. 11,	1298	J. Burnett	3 00	
"	1299	M. Gaston	4 00	
"	1300	W. Barr	2 00	
"	1301	J. Langley	2 00	
"	1303	J. McAvoy	3 00	
"	1304	Mrs. Brennan	2 00	
"	1305	J. Chapman	1 00	
"	1306	A. Watts	2 00	
Dec. 12,	1307	W. J. Dunn	2 00	
"	1308	E. Twidle	2 00	
"	1309	J. M. Corrister	3 00	
"	1310	W. Alexander	2 00	

STATEMENT K.—Continued.

inued.

FINES.	COSTS.	DATE.	No.	NAME.	FINES.	COSTS.
		1882.				
\$ 2 00	\$1 50	Dec. 13.	1315	W. H. Barrey.....	\$ 2 00	\$2 35
3 00	1 50	"	1317	J. Milligan	2 00	2 35
5 00	2 35	"	1318	M. Knight	5 00	2 35
2 00	2 35	"	1319	R. Waller	2 00	1 50
5 00	2 35	"	1320	J. Lyons	2 00	1 50
	2 35	"	1321	J. Johnston.....	2 00	1 50
	2 35	"	1322	E. Erickson	2 00	1 50
	80	"	1324	J. Smith	2 00	1 50
2 50	1 50	"	1325	J. McDonald	2 00	1 50
2 00	1 50	"	1326	P. Sheen.....	2 00	1 50
4 00	2 35	Dec. 14,	1327	A. Hill.....	2 00	1 50
4 00	2 35	"	1328	D. McDonald.....	2 00	1 50
2 50	1 50	"	1329	H. J. Porter.....	3 00	1 50
2 00	1 50	"	1330	J. Sullivan	3 00	1 50
2 50	1 50	Dec. 15,	1335	J. Sullivan	4 00	2 25
2 00	1 50	"	1336	J. Isler.....	2 00	2 35
2 00	1 50	"	1337	J. Hawkins.....	2 00	1 50
2 00	2 35	"	1338	D. Maloney.....	2 00	1 50
2 00	2 35	"	1339	H. McConnell.....	2 00	1 50
2 00	2 35	"	1340	J. Spinks.....	2 00	1 50
2 00	2 35	Dec. 16,	1342	E. McKenney.....	3 00	1 50
2 00	2 35	"	1343	D. McDonald.....	2 00	1 50
2 00	1 50	"	1344	D. McDonald.....	4 00	2 25
2 00	1 50	"	1345	H. Chadwick	2 00	2 35
2 00	1 50	"	1346	Hill & McKay	2 00	2 35
3 00	1 50	"	1347	W. Kestner.....	3 00	2 35
4 00	1 50	"	1348	H. Paxton	2 00	2 35
2 00	1 50	"	1349	P. Mandeville.....	2 00	2 35
2 00	1 50	"	1350	J. G. McDonald.....	2 00	2 35
3 00	1 50	"	1351	M. Mnk		2 35
2 00	1 50	Dec. 18,	1353	G. Kerr.....	2 00	1 50
1 00	1 50	"	1354	A. Erickson	3 50	1 50
2 00	1 50	"	1355	S. McCauley	2 00	1 50
2 00	2 35	"	1356	T. Crawford	2 00	1 50
2 00	2 35	"	1357	J. Evans	2 00	1 50
3 00	1 50	"	1360	R. Hamoron	1 00	1 50
2 00	2 35	Dec. 19,	1361	J. Russell.....		2 35
			1363	W. Hallett	2 00	1 50

STATEMENT K.—Continued.

DATE.	No.	NAME	COSTS.	FI
1882.				
Dec. 19,	1364	T Denton	\$ 2 00	\$
"	1365	G. Stewart	2 00	
"	1366	H. Thompson	2 00	
"	1368	M Gorton	3 00	
"	1369	Carter & Smith	2 00	
"	1370	Carter & Smith	2 00	
"	1371	A. P. Cameron	3 00	
Dec. 20,	1377	J. Greerson	2 00	
"	1378	W. Flett	3 00	
"	1379	J. Dobson	2 50	
"	1380	C. D. McLeod	2 00	
"	1383	L. Cester	5 00	
Dec. 21,	1384	J. J. McCaul	2 00	
"	1386	J. Kirk	2 00	
"	1387	C. Dumph	2 00	
"	1388	Alexander & Bryce	2 00	
Dec. 22,	1389	W. Johnston	2 00	
"	1390	J. W. Johnston	2 00	
"	1391	J. T. Whitstone	2 00	
"	1392	J. Connolly	2 00	
"	1393	H. Manner	4 00	
"	1394	W. R. Grundy	2 00	
"	1395	J. Clinton	2 00	
Dec. 23,	1397	D. McKillop	2 00	
"	1399	W. Penston	1 00	
"	1400	L. McKay	40 00	
"	1401	E. Hudson	20 00	
"	1402	G. Eastwood	20 00	
"	1403	H. Grose	2 00	
"	1404	W. Wilson	2 00	
"	1405	A. Moore	2 00	
Dec. 26,	1418	J. McWilliams	3 00	
"	1420	R. W. Johnston	2 50	
"	1421	W. Bevis	4 00	
"	1422	J. Smith	4 00	
"	1423	E. Sanderson	5 00	
"	1424	M. Sanderson	4 00	
"	1426	W. Williams	3 00	

Continued.

STATEMENT K. -Continued.

COSTS.	FINES.	DATE 1882.	No.	NAME.	FINES.	COSTS.
\$ 2 00	\$1 50	Dec. 26,	1427	J. McGowan	2 00	1 50
2 00	1 50	"	1428	W. Sullivan	4 50	1 50
2 00	1 50	"	1430	W. Ferguson	2 00	1 50
3 00	1 50	"	1431	W. Whalen	5 00	1 50
2 00	2 35	Dec. 27,	1432	J. Black	2 00	1 50
2 00	2 35	Dec. 27,	1433	H. Hardy	3 00	1 50
3 00	2 35	"	1434	W. Pooley	2 00	1 50
2 00	1 50	"	1436	S. Genoe	5 00	2 25
3 00	1 50	"	1437	W. McDonald	3 50	1 50
2 50	1 50	Dec. 28,	1438	M. Disraeli	2 00	1 50
2 00	1 50	"	1439	J. McKewin	2 00	1 50
5 00	2 35	"	1441	R. Manson	2 00	2 35
2 00	1 50	Dec. 29,	1448	E. Evans	2 00	1 50
2 00	2 35	"	1449	Thos. Dunn	3 00	1 50
2 00	2 35	"	1452	S. Stanley	2 00	2 25
2 00	2 35	"	1453	J. Harris	2 00	1 50
2 00	1 50	"	1454	J. Murray	2 00	1 50
2 00	1 50	"	1455	J. Evans	4 00	1 50
2 00	1 50	Dec. 30,	1456	J. McKeon	3 00	1 50
2 00	1 50	"	1458	T. Ryan	2 00	2 35
4 00	2 35	Nov. 28,	1191	Wm. Brown	2 00	1 50
2 00	2 35					
2 00	2 35					
2 00	1 50					
1 00	1 50					
40 00	2 35					
20 00	1 50					
20 00	1 50					
2 00	1 50					
2 00	1 50					
2 00	1 50					
3 00	1 50					
2 50	1 50					
4 00	1 50					
4 00	1 50					
5 00	1 50					
4 00	1 50					
3 00	1 50					
Total Fines and Costs					\$1,730 75	\$622 10
						\$2,352 85
Cr.						
1882.						
Nov 10, By Cash					\$390 00	
" "					103 00	
Dec 12, "					340 00	
" "					790 00	
" "					150 00	
Dec. 20, "					210 00	
Dec. 29, "					250 00	
					2,233 00	
Balance due by A. Rutledge						\$119 85

STATEMENT L.—STATEMENT

PARTICULARS.	1874.	1875.	1876.
Amount on Rolls	\$27,957 68	\$23,283 80	\$23,624
Additions and corrections	49 20	5 00	
Differences			
Interest collected	1 10	20	
Over collected	30		
Over payments to Chamberlain		1 65	
Twice paid	10 50		
	28,018 78	23,290 65	23,624
Less differences			3
Gross Total	28,018 78	23,290 65	23,621
Struck off by order of Council	2,855 00	2,318 50	3,316 9
	25,163 78	20,972 15	20,304 2
Paid and accounted for ..	24,599 96	20,897 15	20,302 2
Less—	563 82	75 00	2 00
Marked paid not accounted for—see state-			
ment attached	560 82	49 20	
Add St. James Taxes			
Fort Rouge “			
Maria St. “			
Amount of unpaid taxes Dec. 31st, 1884....	\$3 00	\$25 80	2 00

STATEMENT L.—STATEMENT OF TAXES FROM 1874 TO 1882.

1874.	1875.	1876.	1877	1878.	1879.	1880.	1881.	1882.	TOTAL.
27,957 68	\$23,283 80	\$23,624 50	46,874 02	47,225 06	\$50,878 96	\$59,470 45	137,621 11	301,774 69	.....
49 20	5 00	.....	.....	.....	3 82	2 00	.....	1,527 84	.....
.....	.....	.....	.....	87	2 76	77	.....	.....	.....
1 10	20	30	53	65	1 30	3 00	63 13	.....	.....
30	.....	.....	.....	.....	5 00	.....	.....	.....	.....
.....	1 65	.....	.....	.....	.....	.....	.....	.....	.....
10 50	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,018 78	23,290 65	23,624 89	46,874 55	47,226 58	50,891 84	59,476 22	137,684 24	303,302 53	.....
.....	.....	3 68	30	.....	.....	.....	.....	.....	.....
8,018 78	23,290 65	23,621 21	46,374 25	47,226 58	50,891 84	59,476 22	137,684 24	303,302 53	720,386 30
2,855 00	2,318 50	3,316 99	1,918 70	315 55	990 60	655 85	1,702 99	.....	14,074 18
5,161 78	20,972 15	20,304 22	44,955 55	46,911 03	49,901 24	58,820 37	135,981 25	303,302 53	706,312 12
4,599 96	20,897 15	20,302 22	43,672 14	45,297 38	48,193 54	55,909 32	126,938 38	168,968 95	554,779 04
563 82	75 00	2 00	1,283 41	1,613 65	1,707 70	2,911 05	9,042 87	134,333 58	151,533 08
560 82	49 20	.....	.....	.....	.....	.....	.....	.....	610 02
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,972 20 150,923 06
.....	.....	.....	.....	.....	.....	.....	.....	.....	5,648 65
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,165 64 10,786 49
\$3 00	\$25 80	2 00	\$1,283 41	\$1,613 65	\$1,707 70	\$2,911 05	\$9,042 87	145,120 07	161,709 55

STATEMENT M.—UNCOLLECTED TAXES:

STATEMENT OF DIFFERENCES TO DECEMBER 31ST, 1882.

1885, Omitted in list.....	\$ 16 40	
1879, " ".....	2 13	
1880, Brought forward in error.....		
1882, Added to rolls.....	\$559 42	
" Error in addition Maria St., frontage tax...	96	
	<u>\$560 38</u>	
" Less error in addition of rolls.....	100 00	
	<u>460 38</u>	
" Balance added to unpaid taxes.....		478
	<u>\$478 91</u>	<u>\$478</u>

STATEMENT N.—CITY TAXES, 1874.

STATEMENTS OF AMOUNTS MARKED PAID ON COLLECTOR'S ROLLS AND
INITIALED BY THE LATE CHAMBERLAIN, J. S. RAMSEY, BUT NOT
ACCOUNTED FOR IN CASH BOOK.

No. on Roll.	WARD.	NAME.	AMOUNT.	REMARKS.
166	East	W. Smith.....	\$ 2 00	
318	West	Jas. Penrose.....	7 50	
37	North	W. G. Fonseca.....	101 00	Paid 31/12/75
90	"	".....	22 65	"
153	"	".....	10 00	"
154	"	".....	40 00	"
264	"	John K. Smith.....	9 50	
			<u>\$192 65</u>	

LECTED TAXES:

DECEMBER 31ST, 1882.

\$ 16 40
2 13

\$559 42
X... 9b

\$560 38
100 00
460 38

478 8
\$478 91 \$478 01

TAXES, 1874.

ON COLLECTOR'S ROLLS AND
N, J. S. RAMSEY, BUT NOT
ASH BOOK.

AMOUNT. REMARKS.
\$ 2 00
7 50
101 00 Paid 31/12/75
22 65
10 00
40 00
9 50

\$192 65

STATEMENT O.—CITY TAXES 1874.

STATEMENT OF AMOUNTS MARKED PAID ON COLLECTOR'S ROLLS, BUT WITH NO
MEMO. TO SHOW TO WHOM THEY WERE PAID.

No on Roll.	WARD.	NAME.	AMOUNT.	REMARKS.
14	East,	Duncan McArthur.....	\$ 2 50	Not accounted for
15	"	J. B. Moore	3 50	"
40	West,	Matt. Macauley.....	2 50	"
43	"	R. Taylor	2 50	"
75	"	Wm. Youell.....	6 00	"
170	"	L. R. Bentley	107 50	Bal. "
205	"	O. P. Jackson	2 00	"
317	"	W. Blackmore	4 50	"
344	"	Harman Kempee.....	1 50	"
345	"	Major Morrice	3 00	"
175	South,	Alex. McKenzie.....	6 50	"
271	"	R. Kilgour	1 00	"
282	"	O. E. Hughes.....	1 00	"
312	"	Thos. Moren.....	5 00	"
313	"	R. Bowden		
34	North,	Donald Sutherland.....	13 85	"
117	"	Hon. H. J. Clarke	5 00	"
150	"	Hon. John Sutherland.....	13 00	"
160	"	"	2 00	"
173	"	"	2 00	"
171	"	"	2 00	"
174	"	"	2 00	"
177	"	Thos. Lusted	2 00	"
201	"	Wm. Lamb	1 25	"
223	"	Wm. Moffatt.....	4 00	"
243	"	John Johnson.....	2 00	"
308	"	W. B. Thibeau.....	1 20	"
			\$199 30	

STATEMENT P.—CITY TAXES, 1874.

STATEMENT OF AMOUNTS MARKED PAID ON COLLECTOR'S ROLLS AND IN E
COLLECTOR W. McDONALD'S BOOK BUT NOT ACCOUNTED FOR IN CASH BOOK

No on Roll.	WARD.	NAME.	AMOUNT.	REMARKS.
355	East,	H. Hodge	10 00	
366	"	"	13 00	
2	West,	W. W. Fairbanks ...	4 50	
60	"	H. W. Patterson	2 00	
112	"	A. Strang	50	Balance.
129	"	F. C. Mercer	87	"
130	"	John Villiers		
167	"	Thomas Hughes	10 00	
200	"	Thos. West	50	Balance
226	"	James McDonald	2 50	
291	"	James Rice	8 50	
354	"	Capt. Thos. Scott	2 00	
34	South,	David Scott	43 00	
35	"	Capt. Thos. Scott	15 00	
103	"	James King		
104	"	E. Sims	15 00	
200	"	Alex. Logan	7 00	
254	"	Capt. Thos. Scott	25 00	
269	"	James Rice	1 75	
126	North,	W. Clarke	50	Balance.
167	"	J. Boskell	1 00	
168	"	H. McEwan	50	Balance.
183	"	Alex. Logan	50	"
255	"	John Woods	1 75	
261	"	John Kennedy	1 50	
401	"	John Wilson	2 00	
			\$168 87	

TAXES, 1874.

COLLECTOR'S ROLLS AND IN EX-
ACCOUNTED FOR IN CASH BOOK

AMOUNT.	REMARKS.
10 00	
15 00	
4 50	
2 00	
50	Balance.
8 50	"
10 00	
50	Balance
2 50	
8 50	
2 00	
43 00	
15 00	
15 00	
7 00	
25 00	
1 75	
50	Balance.
1 00	
50	Balance.
50	"
1 75	
1 50	
2 00	
<hr/>	
\$168 87	

STATEMENT Q.—CITY TAXES, 1875.

STATEMENT OF AMOUNTS MARKED ON COLLECTORS ROLLS, "PAID TO B. F.
JACKSON," BAILIFF, BUT NOT PAID OVER TO THE CITY BY HIM.

No. on Roll.	WARD.	NAME.	AMOUNT.	REMARKS.
215		H. Soare	10 40	
225		W. Henderson	4 00	
285		J. Henderson	8 00	
303		W. Gordon	4 80	
303½		" "	2 40	
762		W. J. Whiteley	9 60	
811		H. Bose	4 00	
1206		H. Kelly	6 00	
			<hr/>	
			\$49 20	

STATEMENT R.—ONTARIO BANK INTEREST.

STATEMENT OF AMOUNT OF INTEREST SHORT CREDITED.

1880.	
Nov. 30,	Short credited on minimum balance
	Six months interest @ 5% per annum.....
	170 00
	4 25
1881.	
May 31,	Short credited on minimum balance
	451 00
	625 25
Nov. 30,	Six months interest @ 5% per annum.....
	15 63
	640 88
1882.	
May 30,	Six months interest @ 5% per annum.....
Jan'y 13,	Interest from 30th Nov. 1881 to Jan. 13th 1882, on \$10,530.00
	@ 5%
	63 47
	720 37
	Interest to 30th Nov. 1882, @ 5% per annum.....
	18 00
	At 30th Nov. 1882.....
	\$738 37

STATEMENT S.—STATEMENT OF SINKING FUND.

DECEMBER 31ST, 1882.

1882.				
Dec. 31,	Amount set aside as sinking fund. . . .			\$44,000 00
1879,	Interest allowed by Merchants' Bank	\$321 06		
1880,	" " "	158 88		
1881,	" " "	135 27		
1882,	" " "	168 81		
			784 02	
"	Interest received on A. Monkman's loan, (loan refunded to city).....		240 00	
"	Interest received and paid over by Manitoba Investment Co. on matured loans	3,879 25		
	Less commissions.....	430 78		
			3,448 47	
"	Accrued interest on loans made by the Manitoba Investment Co., (Dec. 31). (See foot note).....		3,698 31	
"	Accrued interest on mortgages in the hands of the city solicitor, (Dec. 31)		410 00	
				8,580 80
				\$52,580 80

ACCOUNTED FOR AS FOLLOWS :—

1882.			
Dec. 31,	Balance per Merchants' Bank Savings Bank pass book.....		16,819 49
"	Mortgages in hands of Manitoba Investment Co. (See foot note)....	16,200 00	
"	Interest on mortgages in hands of Manitoba Investment Co., at Dec. 31, and accrued.....	3,698 31	
"	Mortgage in hands of city solicitor..	15,453 00	
	Accrued interest at Dec. 31, on same	410 00	
			35,761 31
			\$52,580 80

NOTE.—Under agreement the Manitoba Investment Co. are entitled to $2\frac{1}{2}\%$ on principal, and 2% on interest when money is paid over to the city.

SINKING FUND.

2.

	\$44,000 00
\$321 06	
158 88	
135 27	
168 81	
784 02	
240 00	
879 25	
430 78	
3,448 47	
3,698 31	
410 00	
8,580 80	
\$52,580 80	

WS :-

16,819 49	
200 00	
698 31	
453 00	
110 00	
35,761 31	
\$52,580 80	

nt Co. are entitled to $2\frac{1}{2}\%$
s paid over to the city.

STATEMENT T.

STATEMENT OF AMOUNT INVESTED FOR THE MAYOR AND COUNCIL OF THE
CITY OF WINNIPEG, BY THE MANITOBA INVESTMENT ASSOCIATION.

1879.			
May 14,	By Cash on account.....	\$2,800 00	
	do do	1,000 00	
23,	do do	2,000 00	
June 9,	do do	2,000 00	
28,	do do	2,150 00	
Oct. 15,	do do	50 00	
1880.			
Jan'y 13,	do do	3,000 00	
19,	do do	4,000 00	
1881,			
Jan'y 18,	do do	2,050 00	
Feb'y 7,	do do	950 00	
Dec. 19,	do do	5,000 00	
1882.			
Jan'y 18,	do do	5,000 00	
Total amount received from city for investment .		\$3,000 00	
June 7,	Less amount returned uninvested	3,450 00	
Total amount invested for the city		\$26,550 00	

WINNIPEG, 17th May, 1884.

WM. J. AKIN,
Manager.

E. and O. E.

STATEMENT U.

STATEMENT OF REPAYMENTS ON ACCOUNT OF THE CITY OF WINNIPEG
SINKING FUND TO 31ST DECEMBER, 1882.

Date of Repayment	PRINCIPAL.	INTEREST.	TOTAL.	DEDUCTIONS. Commission. Sundries.		Balance (Net Returned.
1882.						
June 7,	\$ 500 00	\$180 00	\$ 680 00			
	1,000 00	300 00	1,360 00			
	450 00	162 00	612 00			
	1,500 00	540 00	2,040 00			
	1,500 00	540 00	2,040 00			
	600 00	216 00	816 00			
Amount of uninvested funds	.....	3,450 00		178 71		10,819 20
June 16,	300 00	108 00	408 00			
	150 00	54 00	204 00			
	350 00	126 00	476 00			
	350 00	126 00	476 00	37 03		1,526 97
July 6,	350 00	126 00	476 00	11 27		464 73
July 28,	1,250 00	515 45	1,765 45	41 55		1,723 90
Aug. 14,	350 00	133 50	483 50	11 42		472 08
Sept. 11,	150 00	54 00	204 00	4 83		199 17
Nov. 8,	250 00	92 20	342 20			
	1,300 00	546 00	1,846 00	51 52	94 45	2,042 23
	\$10,350 00	\$3,879 15	\$17,679 15			17,248 37
Total amount received from city for investment					30,000 00	
Amount of principal returned to chamberlain as above				10,350 00		
Uninvested funds returned				3,450 00		
					13,800 00	
Amount invested in mortgages at Dec. 31st, 1882					\$16,200 00	

WINNIPEG, May 17th, 1884.

WM. J. AKIN,
Manager.

E. and O. E.

STATEMENT V.

STATEMENT OF INTEREST ACCRUED ON MORTGAGES TO THE MAYOR AND
COUNCIL OF THE CITY OF WINNIPEG TILL 31ST DECEMBER, 1882.

DUCTIONS. Balance (Net
ission. Sundries. Returned.

Date of Mortgage.	AMOUNT.	Rate per cent.	INTEREST CALCULATED FROM.	
1880.				
Jan'y 28,	450 00	12	28 Jan'y '80 to 31 Dec. '82, less rebate	152 85
1879.				
May 17,	1,000 00	12	17 May, '79 to 17 Nov., '82.....	303 50
June 17,	350 00	12	17 June, '79 to 5 Dec., '82.....	149 16
20,	400 00	12	20 June, '79 to 15 Dec., '82.....	170 00
1880.				
Jan'y 14,	1,500 00	12	14 Jan'y, '80 to 31 Dec., '82	533 10
19,	250 00	12	do do	88 45
Aug. 17,	350 00	12	17 Aug., '80 to do	99 60
1879.				
Nov. 11,	150 00	12	11 Nov., '79 to do	56 50
1881.				
Jan'y 14,	2,000 00	10	14 Jan'y, '81 to do	392 30
1880.				
Jan'y 23,	1,100 00	12	23 Jan'y, '80 to do	387 70
Mar. 12,	650 00	12	12 Mar., '80 to do	218 80
July 23,	600 00	12	23 July, '80 to do	175 50
1880.				
Jan'y 3,	500 00	12	3 Jan'y, '80 to do	179 50
1881.				
Aug. 17,	900 00	8	17 Aug., '81 to do	98 85
Dec. 21,	4,500 00	9	21 Dec., '81 to do	416 10
Dec. 10,	1,000 00	10	16 Dec., '81 to do	94 10
1880.				
Feb. 16,	100	12	16 Feb., '80 to do	172 30
	\$16,200 00			\$16,608 31

3 71 10,819 20

7 03 1,526 97

1 27 464 73

1 55 1,723 90

42 472 08

4 83 199 17

1 52 94 45 2,042 23

17,248 37

30,000 00

0 00

13,800 00

\$16,200 00

WM. J. AKIN,
Manager.

WINNIPEG, 4th June, 1884.

WM. J. AKIN,
Manager Manitoba Investment Association.

E. and O. E.

STATEMENT W.

CITY CLERKS' OFFICE.

WINNIPEG, June 9th, 1884.

The Special Auditors, Winnipeg :

GENTLEMEN : --

The following is a statement of the outstanding sinking fund mortgages,
December 31st, 1882.

DATE. 1882.	When Maturing.	MORTGAGEES.	INTEREST.	AMOUNT.
July 20,	July 20, 1884,	C. Sifton	8%	\$4,000 00
July 25,	Dec. 15, "	Blanchard & Sifton	8%	4,400 00
Aug. 9,	Apl. 3, "	D. E. Starr	10%	1,553 00
Aug. 12,	5 on inst. "	A. Nichol	9%	500 00
Sep. 15,	Sep. 15, " \$200 }	J. Champness	8%	1,000 00
	Sep. 15, 1885 800 }			
Dec. 12,	Dec. 12, "	M. McDonald	10%	1,500 00
Dec 15,	Dec. 15, " or 1889	T. H. Parr	8%	2,500 00
Total.....				\$15,453 00

I am, Gentlemen,

Yours truly,

E. M. WOOD,

City Solicitor.

STATEMENT X.

MANITOBA INVESTMENT CO'S. CLAIM FOR INTEREST ON ACCOUNT SINKING
FUND INVESTMENT TO 31ST DECEMBER, 1882.

Interest reported from 30th Oct. to 31st Dec., '79, average 30th Nov..	498 00
do do Seven months interest to June 30th, '80 @ 10%	29 05
do do 8th Jan. to 31st Dec., '80, average 30th June ..	1,493 00
	<hr/>
31st Dec., '80, six months interest @ 10%	2,020 05
	101 00
	<hr/>
30th June, '81, six months interest at 10%	2,121 05
do do 3rd Jan'y to 28th Dec., '81, average 30th June ..	106 05
	2,264 00
	<hr/>
31st Dec., '81, six months interest at 10%	4,491 10
	224 55
	<hr/>
30th June, '82, six months interest at 10%	4,715 65
do do Balance during 1882	235 78
	3,003 15
	<hr/>
31st Dec, '82, six months interest @ 10%	7,954 58
	397 72
	<hr/>
Add accrued interest proper	8,352 30
	439 31
	<hr/>
	8,791 61
Accounted for per statement	3,879 15
do do	3,698 31
Add error	120 00
	<hr/>
	7,697 46
	<hr/>
Interest on interest @ 10%	1,094 15
Add omitted	120 00
	<hr/>
Amount of claim	\$1,214 15

June 9th, 1884.

ing fund mortgages,

EST. AMOUNT.

\$4,000 00

4,400 00

1,553 00

500 00

1 000 00

1,500 00

2,500 00

\$15,453 00

I. WOOD,
City Solicitor.

STATEMENT V.—SINKING FUND.

STATEMENT SHOWING THE AMOUNT REQUIRED TO BE PLACED YEARLY AT
THE CREDIT OF THE SINKING FUND, TO PRODUCE WITH COM-
POUND INTEREST @ 6%, THE SUM OF \$250,000.00,
AT THE END OF 20 YEARS.

DATE.	PARTICULARS.	AMOUNT.	ON
Nov. 1, 1875,	Principal	\$6,730 66	Nov. 1, 1875, \$6,730 66
May 1, 1876,	Six months interest ..	201 92	
		6,932 58	
Nov. 1, 1876,	Six months interest ..	207 98	
	Principal	6,730 66	Nov. 1, 1876, 13,871 22
		13,871 22	
May 1, 1877,	Six months interest ..	416 13	
		14,287 35	
Nov. 1, 1877,	Six months interest ..	422 68	
	Principal	6,730 66	Nov. 1, 1877, 21,146 63
		21,416 63	
May 1, 1878,	Interest	643 40	
		22,090 03	
Nov. 1, 1878,	Interest	662 70	
	Principal	6,730 66	Nov. 1, 1878, 29,483 39
		29,483 39	
May 1, 1879,	Interest	884 50	
		30,367 89	
Nov. 1, 1879,	Interest	911 04	
	Principal	6,730 66	Nov. 1, 1879, 38,009 59
		38,009 59	
May 1, 1880,	Interest	1,140 29	
	Carried forward	\$39,149 88	

STATEMENT V. *Continued.*

DATE.	PARTICULARS.	AMOUNT.	ON
	Brought forward . . .	\$39,149 88	
Nov. 1, 1880,	Interest	1,174 49	
	Principal	6,730 66	Nov. 1, 1880, \$47,055 03
		47,055 03	
May 1, 1881,	Interest	1,411 65	
		48,466 68	
Nov. 1, 1881,	Interest	1,454 00	
	Principal	6,730 66	Nov. 1, 1881, 56,651 34
		56,651 34	
May 1, 1882,	Interest	1,699 54	
		58,350 88	
Nov. 1, 1882,	Interest	1,750 52	
	Principal	6,730 66	Nov. 1, 1882, 66,832 06
		66,832 06	
May 1, 1883,	Interest	2,004 96	
		68,837 02	
Nov. 1, 1883,	Interest	2,065 11	
	Principal	6,730 66	Nov. 1, 1883, 77,632 79
		77,632 79	
May 1, 1884,	Interest	2,328 98	
		79,961 77	
Nov. 1, 1884,	Interest	2,398 85	
	Principal	6,730 66	Nov. 1, 1884, \$89,091 28
		89,091 28	
May 1, 1885,	Interest	2,672 74	
	Carried forward . . .	\$91,764 02	

STATEMENT Y.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON
	Brought forward....	\$91,764 02	
Nov. 1, 1885,	Interest	2,752 92	
	Principal	6,730 66	Nov. 1, 1885, \$101,247 60
		101,247 60	
May 1, 1886,	Interest	3,037 43	
		104,285 03	
Nov. 1, 1886,	Interest	3,128 55	
	Principal	6,730 66	Nov. 1, 1886, 114,144 24
		114,144 24	
May 1, 1887,	Interest	3,424 32	
		117,568 56	
Nov. 1, 1887,	Interest	3,527 05	
	Principal	6,730 66	Nov. 1, 1887, 127,826 27
		127,826 27	
May 1, 1888,	Interest	3,834 79	
		131,661 06	
Nov. 1, 1888,	Interest	3,949 83	
	Principal	6,730 66	Nov. 1, 1888, 142,341 55
		142,341 55	
May 1, 1889,	Interest	4,270 24	
		146,611 79	
Nov. 1, 1889,	Interest	4,398 35	
	Principal	6,730 66	Nov. 1, 1889, \$157,740 80
		157,740 80	
May 1, 1890,	Interest	4,732 22	
	Carried forward....	\$162,473 02	

STATEMENT Y.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON
	Brought forward . . .	\$162,473 02	
Nov. 1, 1890,	Interest	4,874 19	
	Principal	6,730 66	Nov. 1, 1890, \$174,077 87
		<hr/>	
		174,077 87	
May 1, 1891,	Interest	5,222 33	
		<hr/>	
		179,300 20	
Nov. 1, 1891,	Interest	5,379 00	
	Principal	6,730 66	Nov. 1, 1891, 191,409 86
		<hr/>	
		191,409 86	
May 1, 1892,	Interest	5,742 29	
		<hr/>	
		197,152 15	
Nov. 1, 1892,	Interest	5,914 56	
	Principal	6,730 66	Nov. 1, 1892, 209,797 37
		<hr/>	
		209,797 37	
May 1, 1893,	Interest	6,293 92	
		<hr/>	
		216,091 29	
Nov. 1, 1893,	Interest	6,482 74	
	Principal	6,730 66	Nov. 1, 1893, 229,304 69
		<hr/>	
		229,304 69	
May 1, 1894,	Interest	6,879 14	
		<hr/>	
		236,183 83	
Nov. 1, 1894,	Interest	7,085 51	
	Principal	6,730 66	Nov. 1, 1894, \$250,000 00
		<hr/>	
		\$250,000 00	

STATEMENT Z.—SINKING FUND.

STATEMENT SHOWING THE AMOUNT REQUIRED TO BE PLACED YEARLY AT THE CREDIT OF SINKING FUND, TO PRODUCE WITH COMPOUND INTEREST AT 6% THE SUM OF \$200,000 00 AT THE END OF 20 YEARS.

DATE.	PARTICULARS.	AMOUNT.	ON	Should be at Credit of Fund
Feb. 12, 1881,	Principal.....	\$5,384 53	Feb. 12, 1881,	\$5,384 53
Aug. 12, 1881,	Interest	161 53		
		5,546 06		
Feb. 12, 1882,	Interest	166 38		
	Principal.....	5,384 53	Feb. 12, 1882,	11,096 97
		11,096 97		
Aug. 12, 1882,	Interest	332 90		
		11,429 87		
Feb. 12, 1883,	Interest	342 89		
	Principal.....	5,384 53	Feb. 12, 1883,	17,157 29
		17,157 29		
Aug. 12, 1883,	Interest	514 71		
		17,672 00		
Feb. 12, 1884,	Interest.....	530 16		
	Principal.....	5,384 53	Feb. 12, 1884,	23,586 69
		23,586 69		
Aug. 12, 1884,	Interest	707 60		
		24,294 29		
Feb. 12, 1885,	Interest	728 83		
	Principal.....	5,384 53	Feb. 12, 1885,	30,407 65
		30,407 65		
Aug. 12, 1885,	Interest.....	912 23		
		31,319 88		
Feb. 12, 1886,	Interest	939 60		
	Principal.....	5,384 53	Feb. 12, 1886,	37,644 01
	Carried forward....	37,644 01		

STATEMENT Z. - *Continued.*

ARLY AT THE
TEREST AT
ARS.

Should be at
Credit of Fund

\$5,384 53

11,096 97

17,157 29

23,586 69

30,407 65

37,644 01

DATE	PARTICULARS.	AMOUNT.	ON.	Should be at Credit of Fund.
	Brought forward.....	\$37,644 01		
Aug. 12, 1886,	Interest.....	1,129 32		
		38,773 33		
Feb. 12, 1887,	Interest.....	1,163 20		
	Principal.....	5,384 53	Feb. 12, 1887,	\$45,321 06
		45,321 06		
Aug. 12, 1887,	Interest.....	1,359 63		
		46,680 69		
Feb. 12, 1888,	Interest.....	1,400 41		
	Principal.....	5,384 53	Feb. 12, 1888,	53,465 63
		53,465 63		
Aug. 12, 1888,	Interest.....	1,603 90		
		55,069 59		
Feb. 12, 1889,	Interest.....	1,652 08		
	Principal.....	5,384 53	Feb. 12, 1889,	62,106 20
		62,106 20		
Aug. 12, 1889,	Interest.....	1,863 18		
		63,969 38		
Feb. 12, 1890,	Interest.....	1,919 08		
	Principal.....	5,384 53	Feb. 12, 1890,	71,272 99
		71,272 99		
Aug. 12, 1890,	Interest.....	2,138 19		
		73,411 18		
Feb. 12, 1891,	Interest.....	2,202 34		
	Principal.....	5,384 53	Feb. 12, 1891,	80,998 05
		80,998 05		
Aug. 12, 1891,	Interest.....	2,429 94		
	Carried forward.....	\$83,429 99		

STATEMENT Z — *Continued.*

DATE.	PARTICULARS.	AMOUNT.	ON	Should be at Credit of Fund.
	Brought forward.....	\$83,429 99		
Feb. 12, 1892,	Interest	2,502 84		
	Principal.....	5,384 53	Feb. 12, 1892,	\$91,315 36
		91,315 36		
Aug. 12, 1892,	Interest	2,739 46		
		94,054 82		
Feb. 12, 1893,	Interest	2,821 64		
	Principal.....	5,384 53	Feb. 12, 1893,	102,260 99
		102,260 99		
Aug. 12, 1893,	Interest	3,067 83		
		105,328 82		
Feb. 12, 1894,	Interest	3,159 87		
	Principal.....	5,384 53	Feb. 12, 1894,	113,873 22
		113,873 22		
Aug. 12, 1894,	Interest	3,116 20		
		117,289 42		
Feb. 12, 1895,	Interest	3,518 68		
	Principal.....	5,384 53	Feb. 12, 1895,	126,192 63
		126,192 63		
Aug. 12, 1895,	Interest	3,785 78		
		129,978 41		
Feb. 12, 1896,	Interest	3,899 35		
	Principal.....	5,384 53	Feb. 12, 1896,	139,262 29
		139,262 29		
Aug. 12, 1896,	Interest	4,177 87		
	Carried forward.....	\$143,440 16		

STATEMENT Z.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON	Should be at Credit of Fund
	Brought forward.....	\$143,440 16		
Feb. 12, 1897,	Interest	4,303 20		
	Principal	5,384 53	Feb. 12, 1897,	\$153,127 89
		153,127 89		
Aug. 12, 1897,	Interest.....	4,593 84		
		157,721 73		
Feb. 12, 1898,	Interest.....	4,731 65		
	Principal.....	5,384 53	Feb. 12, 1898,	167,837 91
		167,837 91		
Aug. 12, 1898,	Interest.....	5,035 14		
		172,873 05		
Feb. 12, 1899,	Interest.....	5,186 17		
	Principal.....	5,384 53	Feb. 12, 1899,	183,443 75
		183,443 75		
Aug. 12, 1899,	Interest	5,503 31		
		188,947 06		
Feb. 12, 1900,	Interest	5,668 41		
	Principal	5,384 53	Feb. 12, 1900,	200,000 00
		\$200,000 00		

OFFICE OF CLERK OF POLICE COURT,

WINNIPEG, 26th May, 1884.

*To Messrs. Henderson & Powis,
Special Auditors, City of Winnipeg:*

GENTLEMEN:

I was taken suddenly ill on the 6th November, A. D., 1882, with fever, and not being able to make my account out fully, I gave a cheque for an amount which I considered would cover my liabilities to the city. I now learn that I paid \$13.60 in excess of what I was entitled to pay. This occurred by my not keeping the city account and my private account separate in the bank.

I am, Sirs,

Yours, &c., &c.,

A. A. AIRD,

Clerk of City Police Court.

OFFICE OF SURROGATE REGISTRAR OF THE PROVINCE OF MANITOBA,

WINNIPEG, April 25th, 1884.

*To D. B. Murray, Esq.,
Chief Police, Winnipeg.*

DEAR SIR:

Enclosed is the only tariff of fees prior to that set forth in Consolidated Statutes of Manitoba.

Yours truly,

E. MARSTON,

Registrar Surrogate Court

WINNIPEG, 1st MAY, 1884.

To E. M. Wood, Esq.,
City Solicitor.

DEAR SIR,

Will you be good enough to inform us what the clerk of the Police Court was entitled to charge the city as his fees prior to 6th Nov., 1875.

Also, If any change has been made in the tariff since the above date? and if so, from what date?

Under any of these tariffs—is the clerk entitled to charge the city for “record,” when duty made on cases dismissed, settled out of court, withdrawn, allowed to drop, or any other than “actual convictions?” Is he entitled to charge the city with fees of any kind on such cases; and if so, what fees?

Is he entitled to charge the city with any fees in connection with information and summons “not served” or not returned?

In the City Charter of 1882, we find that clause 134 on page 76 has reference to clerk's fees. Is there anything to call our attention to in this connection, not covered by the foregoing queries?

Yours truly,

W. A. HENDERSON, }
WM. POWIS, } Special Auditors.

CITY SOLICITOR'S OFFICE,

WINNIPEG, 6th May, 1884.

To Special Auditors, Winnipeg.

GENTLEMEN,

In reply to your letter of the 1st instant, I have to say that there does not appear to have been any tariff of fees to be charged by Justices of the Peace in this Province prior to the one of the Judges, dated Nov., 1875. This tariff apparently remained in force until the Act of the Legislative was passed, relating to Justices of the Peace, in the year 1879, which you will find in the Consolidated Statutes, in which a tariff is laid down. Under this tariff I take it that a fee for “record” could only be made when there is an actual conviction, and not in cases “dismissed,” “settled,” “withdrawn,” “dropped,” etc. I think that a justice would be entitled to charge a fee for issuing a summons with copy thereof in cases “not served” or “not returned.” The section you refer to in the Consolidated Charter, 1882, need not require your attention.

Will be pleased to answer any other queries in the matter,

I am,

Yours truly,

E. M. WOOD,
City Solicitor.

MERCHANTS' BANK OF CANADA,

WINNIPEG, 4th June, 1884.

*To Messrs. W. A. Henderson & Wm. Powis**Special Auditors City of Winnipeg;*

GENTLEMEN :

Referring to your letter respecting the interest credited to the Sinking Fund account in the Savings department of this bank, I beg to say that the interest is computed on the minimum monthly balance at the current rate. It is now bearing 4%₁₀₀. The account has been examined, and it cannot be found that there is any error in computing the interest.

Yours truly,

A. WICKSON,

Assistant Manager.

WINNIPEG, 19th May, 1884.

*To D. Miller, Esq.,**Manager Merchants' Bank of Canada.*

DEAR SIR :

Referring to our conversation, at your request, we send you statement of amount which we claim has been short credited to the city of Winnipeg, by the Savings Bank branch of your Bank, on the Sinking Fund deposits up to the end of 1882.

Even assuming that these deposits were subject to an arbitrary reduction of interest from 5 to 4 per cent., the same as those of ordinary depositors, the interest would still be considerably short.

In making the necessary corrections, if your bank holds that the Sinking Fund deposits were subject to any reduction of interest from that originally agreed upon, will you be good enough to explain what change has been made, upon what grounds and from what date.

We have not checked the interest later than the last credit in 1882. If similar errors have been repeated, there will be a further sum for 1883 and 1884 due the city.

We are,

Yours very truly,

W. A. HENDERSON, }
WM. POWIS, } Special Auditors.

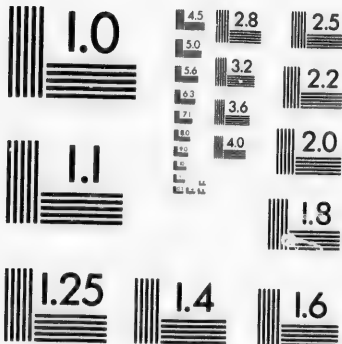
THE MERCHANTS' BANK (SAVING BANK) DR. TO THE CITY OF WINNIPEG
FOR AMOUNTS OF INTEREST SHORT CREDITED ON SINKING FUND DEPOSITS.

1880, Nov. 23,	At 5% should be	\$ 89 00	Under
	Amount credited	68 23	
1881, May 23,	Interest thereon		20 77
	At 5% should be	73 40	50 4°
	Credited	51 63	
1881, Nov. 23,	Interest thereon		21 77
	At 5% should be		43 04 3½°
	Credited		1 07
1882, May 23,	Interest thereon		54 64
	At 5% should be	107 07	98 75 3°
	Credited	48 80	2 46
1882, Nov. 23,	Interest thereon		58 27
	At 5% should be	262 94	159 48 2¼°
	Credited	120 01	3 98
1883, May 23,	Interest thereon		142 93
			306 39 2¼°
			7 65
1883, Nov. 23,	Interest thereon		314 04
			7 85
1884, May 23,	Interest thereon		321 89
			8 04
			\$329 93

The bank will please credit this sum on the 23rd instant for errors up to
23rd November, 1882.



(ANSI and ISO TEST CHART No. 2)



1653 East Main Street
Rochester, New York 14609 USA
(716) 482 - 0300 - Phone
(716) 288 - 5989 - Fax

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APPENDIX

TO

REPORT OF THE SPECIAL AUDITORS.

To his Worship the Mayor and Council of the City of Winnipeg.

GENTLEMEN :

As we stated in our report, the Sinking Fund at 31st December, 1882, should have amounted to.....	\$89,373 88
Add six months interest, viz : 3%.....	2,681 20
	<hr/>
	92,055 08
Add six months interest, viz : 3%.....	2,761 65
Out of assessment of 1883, statement A A	42,017 58
	<hr/>
Sinking Fund at close of 1883, " B B.....	\$136,834 31

Assuming this amount to be set aside, and invested at 5% per annum, payable half-yearly, and interest reinvested at same rate, the amount to be set aside out of 1884 assessment will be \$55,020 50, and the same annually, until more debentures are issued, when the necessary Sinking Fund for new issues can be computed from table statement C C, by the simple rule of proportion, for all debentures with not more than 30 years to run.

Statement A A will show in the last column to the right, what amount may be dropped out of the Sinking Fund appropriation as each issue of debentures matures.

Statement B B exhibits the amount which should be at credit the Sinking Fund on all issues of debentures at the present time, and until their maturity.

We have computed the amounts which should have been set aside to present date, on the basis of 6% interest, because we are of opinion that no more than this could be expected out of taxes to this date, but as will be seen we have made our computations for all future appropriations on the assumption of a reduction of interest to five per cent.

All of which is respectfully submitted,

W. A. HENDERSON, }
WM. POWIS, } Special Auditors.

STATEMENT A A.—SINKING FUND.

STATEMENT OF DEBENTURES ISSUED, AND AMOUNTS REQUIRED ANNUALLY, TO BE PLACED AT CREDIT OF FUND, AT 6% COMPOUND INTEREST TO DECEMBER 31ST, 1882, AND AMOUNT REQUIRED THEREAFTER TO FUND THE DEBT AT 5% COMPOUND INTEREST.

DEBENTURES ISSUED.									
No of By-law	Date to take Effect.	Amount Stated.	Sterling £	Par. of Exchange 9½	Dec.	Rate Sinking Fund 6% of in By-law. Int. %	Yearly Sink- ing Fund to Dec. 1883 inclusive	5% Yearly Sink- ing Fund 1884 assessment and thereafter.	
24	Oct. 14, 1874,	\$ 250,000 00	51,300	\$249,600 00	Nov. 1, 1894,	6	\$5,000 00	\$ 6,730 66	\$ 8,163 02
115	Feb. 12, 1880,	200,000 00		200,000 00	Feb. 12, 1900,	6	5,000 00	5,384 53	6,225 13
148	Sep. 21, 1881,	200,000 00		200,000 00	Sep. 20, 1901,	6	5,000 00	5,384 53	6,113 94
199	Dec. 30, 1882,	1,000,000 00	205,000	997,666 67	Dec. 31, 1907,	6	20,000 00		
211	Jan. 15, 1883,	80,300 00	16,500	80,300 00	"	6	3,212 00		
212	"	25,000 00	5,000	24,333 33	"	6	1,000 00	at 5%	
239	Sep. 12, 1883,	75,000 00	15,400	74,946 67	"	6	3,124 00	24,517 86	24,517 86
266	Mar. 31, 1884,	671,600 00	138,000	671,600 00	Apr. 30, 1914,	5	22,387 00	10,000 55	
		\$2,501 900		\$2,498,506 67			\$64,723 00	\$42,017 58	\$55,020 50

STATEMENT B B.—SINKING FUND.

STATEMENT SHOWING THE AMOUNT TO BE ANNUALLY PUT ASIDE AT 5%.
 COMPOUND INTEREST, TO FUND THE WHOLE DEBT OF THE
 CITY OF WINNIPEG, @ 5%.

PARTICULARS.	AMOUNT.	Annual Principal.	Should be at credit at end of
Exclusive of 1884 assessment, there should be accumulated as Sinking Fund, the sum of	\$136,834 31		1883, \$136,834 31
Six months int., viz: 2½ per cent.	3,420 85		
	140,255 16		
do do	3,506 38		
Out of assessment for 1884	55,020 50	\$55,020 50	
	198,782 04		1884, 198,782 04
Six months int., viz: 2½ per cent.	4,969 55		
	203,751 59		
do do	5,093 79		
Out of assessment for 1885	55,020 50	55,020 50	
	263,865 88		1885, 263,865 88
Six months int., viz: 2½ per cent.	6,596 64		
	270,462 52		
do do	6,761 56		
Out of assessment for 1886	55,020 50	55,020 50	
	332,244 58		1886, 332,244 58
Six months int., viz: 2½ per cent.	8,306 11		
	340,550 69		
do do	8,513 77		
Out of assessment for 1887	55,020 50	55,020 50	
	404,084 96		1887, 404,084 96
Six months int., viz: 2½ per cent.	10,102 12		
Carried forward	\$414,187 08		

STATEMENT B B.—Continued.

PARTICULARS.	AMOUNT	Annual Principal	Should be at credit at end of
Brought forward.....	\$414,187 08		
Six months int., viz: $2\frac{1}{2}$ per cent.	10,354 68		
Out of assessment for 1888	55,020 50	\$55,020 50	
	479,562 26		1888, \$479,562 26
Six months int., viz: $2\frac{1}{2}$ per cent.	11,989 06		
do do	491,551 32		
Out of assessment for 1889	12,288 78		
	55,020 50	55,020 50	
	558,860 60		1889, 558,860 60
Six months int., viz: $2\frac{1}{2}$ per cent.	13,971 51		
do do	572,832 11		
Out of assessment for 1890	14,320 80		
	55,020 50	55 020 50	
	642,173 41		1890, 642,173 41
Six months int., viz: $2\frac{1}{2}$ per cent.	16,054 33		
do do	658,227 74		
Out of assessment for 1891	16,455 69		
	55,020 50	55 020 50	
	729,703 93		1891, 729,703 93
Six months int., viz: $2\frac{1}{2}$ per cent.	18,242 60		
do do	747,946 53		
Out of assessment for 1892	18,698 66		
	55,020 50	55,020 50	
	821,665 69		1892, 821,665 69
Six months int., viz: $2\frac{1}{2}$ per cent.	20,541 64		
Carried forward.....	\$842,207 33		

STATEMENT B B. —Continued.

PARTICULARS.	AMOUNT.	Annual Principal.	Should be at credit at end of
Brought forward.....	\$842 207 33		
Six months int., viz: $2\frac{1}{2}$ per cent.	21,055 18		
Out of assessment for 1893	55,020 50	55,020 50	
	918,283 01		1893, \$918,283 01
Six months int., viz: $2\frac{1}{2}$ per cent.	22,957 07		
	941,240 08		
do do	23,531 00		
Out of assessment for 1894	55,020 50	55,020 50	
	1,019,791 58		1894,
Matured under By-law No. 24....	250,000 00		
	769,791 58		1894, 769,791 58
Six months int., viz: $2\frac{1}{2}$ per cent.	19,244 79		
	789,036 37		
do do	19,725 91		
Out of assessment for 1895	46,857 48	46,857 48	
	855,619 76		1895, 855,619 76
Six months int., viz: $2\frac{1}{2}$ per cent.	21,390 49		
	877,010 25		
do do	21,925 26		
Out of assessment of 1896	46,857 48	46,857 48	
	945,792 99		1896, 945,792 99
Six months int., viz: $2\frac{1}{2}$ per cent.	23,644 82		
	969,437 81		
do do	24,235 94		
Out of assessment of 1897	46,857 48	46,857 48	
Carried forward.....	\$1,040,531 23		1897, 1,040,531 23

STATEMENT B B.--Continued

PARTICULARS.	AMOUNT.	Annual Principal.	Should be at credit at end of
Brought forward.....	\$1,040 53 23		
Six months int., viz: $2\frac{1}{2}$ p r cent.	26,013 28		
do do	1,066,544 51		
Out of assessment of 1898	26,063 61		
	46,857 48	\$7,6837 48	
Six months int., viz: $2\frac{1}{2}$ per cent.	1,140,065 60		1898, \$1,140,065 60
do do	28,501 64		
Out of assessment of 1899	1,168,567 24		
	29,214 18		
	46,857 48	46,857 48	
Matured under By-law No. 115..	1,244,638 90		1899, 1,244,638 90
	200,000 00		
Six months int., viz: $2\frac{1}{2}$ per cent.	1,044,638 90		
do do	26,115 97		
Out of assessment of 1900	1,070,754 87		
	26,768 87		
	40,632 35	40,632 35	
Six months int., viz: $2\frac{1}{2}$ per cent.	1,138,156 09		1900, 1,138,156 09
do do	28,453 90		
Out of assessment of 1901	1,166,509 99		
	29,165 25		
	40,632 35	40,632 35	
Matured under By-law No. 148..	1,236,407 59		1901, 1,236 407 59
	200,000 00		
Six months int., viz. $2\frac{1}{2}$ per cent.	1,036,407 59		
	25,910 19		
Carried forward.....	\$1,062,317 78		

STATEMENT B B.—Continued.

PARTICULARS.	AMOUNT.	Annual Principal.	Should be at credit at end of
Brought forward.....	\$1,062,317 78		
Six months int., viz: 2½ per cent.	26,557 94		
Out of assessment for 1902.....	34,518 41	34,518 41	
	<hr/>		
	1,123,394 13		1902, \$1,123,394 13
Six months int., viz: 2½ per cent.	28,084 85		
	<hr/>		
do do	1,151,478 98		
do do	28,786 97		
Out of assessment for 1903.....	34,518 41	34,518 41	
	<hr/>		
	1,214,784 36		1903, 1,214,784 36
Six months int., viz: 2½ per cent.	30,369 61		
	<hr/>		
do do	1,245,153 97		
do do	31,128 85		
Out of assessment for 1904.....	34,518 41	34,518 41	
	<hr/>		
	1,310,801 23		1904, 1,310,801 23
Six months int., viz: 2½ per cent.	32,770 03		
	<hr/>		
do do	1,343,571 26		
do do	33,589 28		
Out of assessment for 1905.....	34,518 41	34,518 41	
	<hr/>		
	1,411,678 95		1905, 1,411,678 95
Six months int., viz: 2½ per cent.	35,291 97		
	<hr/>		
do do	1,446,970 92		
do do	36,174 27		
Out of assessment for 1906.....	34,518 41	34,518 41	
	<hr/>		
	1,517,663 60		1906, 1,517,663 60
Six months int., viz: 2½ per cent.	37,941 59		
	<hr/>		
Carried forward.....	1,555,605 19		

STATEMENT B B --Continued.

PARTICULARS.	AMOUNT.	Annual Principal.	should be at credit at end of
Brought forward.....	\$1,535 65 10		
Six months int., viz: $2\frac{1}{2}$ per cent.	38 890 13		
Out of assessment for 1907.....	34,518 41	34 518 41	
	1,029 013 73		1907, 1,629, 13 73
Matured under By-laws Nos. 190, 211, 212 and 239.....	1,188,300 00		
	448,713 73		
Six months in., viz: $2\frac{1}{2}$ per cent.	11,217 84		
	459,931 57		
do do	11,498 29		
Out of assessment for 1908.....	10,000 55	10,000 55	
	481,430 41		1908 481,430 41
Six months int., viz: $2\frac{1}{2}$ per cent.	12,035 76		
	493,466 17		
do do	12,336 65		
Out of assessment for 1909	10,000 55	10,000 55	
	515,803 37		1909, 515,803 37
Six months int., viz: $2\frac{1}{2}$ per cent.	12,895 08		
	528,698 45		
do do	13,217 46		
Out of assessment for 1910	10,000 55	10,000 55	
	551,916 46		1910, 551,916 46
Six months int., viz: $2\frac{1}{2}$ per cent.	13,797 91		
	565,714 37		
do do	14,142 86		
Out of assessment for 1911	10,000 55	10,000 55	
Carried forward.....	\$589,857 78		1911, 589,857 78

STATEMENT B B.—Continued.

PARTICULARS.	AMOUNT.	Annual Principal.	Should be at credit at end of
Brought forward.....	\$589,857 78		
Six months int., viz: $2\frac{1}{2}$ per cent.	14,746 44		
do do	604 604 22		
Out of assess-ment for 1912	15,115 11	10,000 55	
	10,000 55		
Six months int., viz: $2\frac{1}{2}$ per cent.	629,719 88		1912, 529,719 88
	15 743 00		
do do	645,462 88		
Out of assessment for 1913	16,136 57	10,000 55	
	10,000 55		
Matured under By-law No. 266 ..	671,600 00		1913, \$671,600 00
	\$671,600 00		

STATEMENT C C.—SINKING FUND

STATEMENT SHOWING THE AMOUNT TO BE ANNUALLY PUT ASIDE AT 5%
COMPOUND INTEREST TO PRODUCE THE SUM OF \$671,600 00.
AT THE END OF 30 YEARS.

DATE.	PARTICULARS.	AMOUNT.	ON.	Should be at credit of Sinking Fund.
Apl. 30, 1885,	Principal	\$10,000 55	Apl. 30, 1885,	\$10,000 55
Oct. 30, 1885,	Interest	250 01		
		10,250 56		
Apl. 30, 1886,	Interest	256 26		
	Principal	10,000 55	Apl. 30, 1886,	20,507 37
		20,507 37		
Oct. 30, 1886,	Interest	512 68		
		21,020 05		
Apl. 30, 1887,	Interest	525 50		
	Principal	10,000 55	Apl. 30, 1887,	31,546 10
		31,546 10		
Oct. 30, 1887,	Interest	788 63		
		32,334 73		
Apl. 30, 1888,	Interest	808 37		
	Principal	10,000 55	Apl. 30, 1888,	43,143 67
		43,143 67		
Oct. 30, 1888,	Interest	1,078 59		
		44,222 26		
Apl. 30, 1889,	Interest	1,105 56		
	Principal	10,000 55	Apl. 30, 1889,	55,328 37
		55,328 37		
Oct. 30, 1889,	Interest	1,383 21		
	Carried forward	\$56,711 58		

STATEMENT C C.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON.	Should be at credit of Sinking Fund.
	Brought forward.....	\$56,711 58		
Apl. 30, 1890,	Interest.....	1,417 79		
	Principal.....	10,000 55	Apl. 30, 1890,	\$68,129 92
		68,129 92		
Oct. 30, 1890,	Interest.....	1,703 25		
		69,833 17		
Apl. 30, 1891,	Interest.....	1,745 83		
	Principal.....	10,000 55	Apl. 30, 1891,	81,579 55
		81,579 55		
Oct. 30, 1891,	Interest.....	2,039 49		
		83,619 04		
Apl. 30, 1892,	Interest.....	2,090 48		
	Principal.....	10,000 55	Apl. 30, 1892,	95,710 07
		95,710 07		
Oct. 30, 1892,	Interest.....	2,392 75		
		98,102 82		
Apl. 30, 1893,	Interest.....	2,452 57		
	Principal.....	10,000 55	Apl. 30, 1893,	110,555 94
		110,555 94		
Oct. 30, 1893,	Interest.....	2,763 90		
		113,319 84		
Apl. 30, 1894,	Interest.....	2,832 99		
	Principal.....	10,000 55	Apl. 30, 1894,	126,153 38
		126,153 38		
Oct. 30, 1894,	Interest.....	3,153 83		
	Carried forward.....	\$129,307		

STATEMENT C C.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON.	Should be at credit of Sinking Fund.
	Brought forward.....	\$129,307 21		
Apl. 30, 1895,	Interest.....	3,232 68		
	Principal	10,000 55	Apl. 30, 1895,	\$142,540 44
		142,540 44		
Oct. 30, 1895,	Interest....	3,563 51		
		146 103 95		
Apl. 30, 1896,	Interest.....	3,652 60		
	Principal	10,000 55	Apl. 30, 1896,	159,757 10
		159,757 10		
Oct. 30, 1896,	Interest.....	3,993 92		
		163,751 02		
Apl. 30, 1897,	Interest.....	4,093 ..		
	Principal	10,000 55	Apl. 30, 1897,	177,845 34
		177,845 34		
Oct. 30, 1897,	Interest.....	4,446 13		
		182,291 47		
Apl. 30, 1898,	Interest.....	4,557 28		
	Principal	10,000 55	Apl. 30, 1898,	196,849 30
		196,849 30		
Oct. 30, 1898,	Interest.....	4,921 23		
		201,770 53		
Apl. 30, 1899,	Interest.....	5,044 26		
	Principal	10,000 55	Apl. 30, 1899,	216,815 34
		216,815 34		
Oct. 30, 1899,	Interest.....	5,420 38		
	Carried forward.....	\$222,235 72		

STATEMENT C C.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON.	Should be at credit of Sinking Fund.
	Brought forward.....	\$222,235 72		
Apl. 30, 1900,	Interest.....	5,555 89		
	Principal	10,000 55	Apl. 30, 1900,	\$237,792 16
		237,792 16		
Oct. 30 1900,	Interest.....	5,944 80		
		243,726 96		
Apl. 30, 1901,	Interest.....	6,093 42		
	Principal	10,000 55	Apl. 30, 1901,	259,830 93
		259,830 93		
Oct. 30, 1901,	Interest.....	6,495 77		
		266,326 70		
Apl. 30, 1902,	Interest.....	6,658 16		
	Principal	10,000 55	Apl. 30, 1902,	282,985 41
		282,985 41		
Oct. 30, 1902,	Interest.....	7,074 63		
		290,060 04		
Apl. 30, 1903,	Interest.....	7,251 50		
	Principal	10,000 55	Apl. 30, 1903,	307,312 09
		307,312 09		
Oct. 30, 1903,	Interest.....	7,682 80		
		314,994 89		
Apl. 30, 1904,	Interest.....	7,874 87		
	Principal	10,000 55	Apl. 30, 1904,	332,870 31
		332,870 31		
Oct. 30, 1904,	Interest.....	8,321 75		
	Carried forward.....	\$341,192 06		

STATEMENT C C.—Continued.

DATE.	PARTICULARS.	AMOUNT.	ON	Should be at credit of Sinking Fund.
	Brought forward.....	\$341,192 c6		
Apl. 30, 1905,	Interest.....	8,529 80		
	Principal.....	10,000 55	Apl. 30, 1905,	\$359,722 41
		359,722 41		
Oct. 30, 1905,	Interest.....	8,993 05		
		368,715 46		
Apl. 30, 1906,	Interest.....	9,217 88		
	Principal.....	10,000 55	Apl. 30, 1906,	387,933 89
		387,933 89		
Oct. 30, 1906,	Interest.....	9,698 34		
		397,632 23		
Apl. 30, 1907,	Interest.....	9,940 80		
	Principal.....	10,000 55	Apl. 30, 1907,	417,573 58
		417,573 58		
Oct. 30, 1907,	Interest.....	10,439 33		
		428,012 91		
Apl. 30, 1908,	Interest.....	10,700 32		
	Principal.....	10,000 55	Apl. 30, 1908,	448,713 78
		448,713 78		
Oct. 30, 1908,	Interest.....	11,217 84		
		459,931 62		
Apl. 30, 1909,	Interest.....	11,498 28		
	Principal.....	10,000 55	Apl. 30, 1909,	481,430 45
		481,430 45		
Oct. 30, 1909,	Interest.....	12,035 76		
	Carried forward.....	\$493,466 21		

STATEMENT C C.—*Continued.*

DATE.	PARTICULARS.	AMOUNT.	ON	Should be at credit of Sinking Fund.
	Broug't forward	\$493 466 21		
Apl. 30, 1910,	Interest	12,336 65		
	Principal	10,000 55	Apl. 30, 1910,	\$515,803 41
		515,803 41		
Oct. 30, 1910,	Interest	12,895 08		
		528,698 49		
Apl. 30, 1911,	Interest	13,217 46		
	Principal	10,000 55	Apl. 30, 1911,	551,916 50
		551,916 50		
Oct. 30, 1911,	Interest	13,797 91		
		565,714 41		
Apl. 30, 1912,	Interest	14,142 85		
	Principal	10,000 55	Apl. 30, 1912,	589,857 81
		589,857 81		
Oct. 30, 1912,	Interest	14,746 44		
		604,604 25		
Apl. 30, 1913,	Interest	15,115 10		
	Principal	10,000 55	Apl. 30, 1913,	629,719 90
		629,719 90		
Oct. 30, 1913,	Interest	15,742 99		
		645,462 89		
Apl. 30, 1914,	Interest	16,136 56		
	Principal	10,000 55	Apl. 30, 1914,	671,600 00
		\$671,600 00		

credit
und.

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